



City of
LAKE JACKSON
Enchantment

THIS DOCUMENT WAS PREPARED BY THE
OFFICE OF THE CITY MANAGER

FOR FURTHER INFORMATION, CALL OR WRITE:

CITY OF LAKE JACKSON
25 OAK DRIVE
LAKE JACKSON, TX 77566
(979) 415-2407

CITY COUNCIL

The City of Lake Jackson operates under the Council/Manager form of government. Your City Council consists of a mayor and five council members, who serve two year staggered terms, and are elected on an “at-large” basis. Your City Council meets every first and third Monday of the month at 6:30 p.m. in City Hall. You are invited to attend any of these meetings. Operating under a Home Rule Charter and the Council/Manager plan, the City Council is the legislative body of your city government. The City Council appoints the City Manager who is responsible for the general administration of the City on a daily basis. The City Council appoints the City Attorney and Municipal Judges. Council also appoints the members of all the various boards and commissions, who volunteer their time and energy to the City.



Left to right: City Attorney Sherri Russell, Councilmembers Ralph “Buster” Buell, III, Jon “J.B.” Baker, Gerald Roznovsky, Mayor Joe Rinehart, City Manager William P. Yenne, Councilmembers Heather Melass and Will Brooks, and City Secretary Alice Rodgers.

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City of Enchantment

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Jackson
Texas**

For the Fiscal Year Beginning

October 1, 2015

Executive Director

READER'S GUIDE



LAKE JACKSON

City of Enchantment

City of
Enchantment



BUDGET SCHEDULE

January 4, 2016	Regular City Council Meeting
January 11, 2016	Goals/Visioning Workshop with City Council (5-8 pm)
January 18, 2016	Martin Luther King Jr. HOLIDAY
January 19, 2016	Regular City Council Meeting
January 25, 2015	Goals/Visioning Workshop with City Council (5-8 pm)
February 1, 2016	Regular City Council Meeting
February 15, 2016	President's Day Holiday
February 16, 2015	Regular City Council Meeting
March 7, 2016	Regular City Council Meeting
March 21, 2016	Regular City Council Meeting
April 4, 2016	Regular City Council Meeting
April 6, 2016	9:00 a.m. Goals & Visioning Kickoff. Distribute Budget Pages to Department Heads – Staff
April 18, 2016	Regular City Council Meeting
April 20, 2016	9:00 a.m. Budget Kickoff. Distribute Worksheets to Department Heads – Staff
April 25, 2016	CIP Workshop with City Council (5-8 pm)
April 29, 2106	Strict Deadline – Goals and Accomp. & YTD Perform. Measures submitted by Dept. Heads & Directors
May 2, 2016	Regular City Council Meeting
May 2-May 6, 2016	Review Goals and Accomp. & YTD Perform. Measures submitted by Dept. Heads & Directors
May 11, 2016	Strict Deadline – Department Heads Submit Budget Request to City Manager –
May 16, 2016	Regular City Council Meeting
May 16-20, 2016	Budget Hearings Department Heads, Budget Staff Explain Department Head Requests
May 30, 2016	Memorial Day Holiday
May 23-June 10, 2016	Budget Staff prepares Preliminary Budget Requests
June 6,2016	Regular City Council Meeting
June 13–June 30, 2016	Proposed Budget Request Prepared for Presentation to City Council
June 20,2016	Regular City Council Meeting
July 5, 2016	Regular City Council Meeting – Proposed Budget Delivered to City Council
July 6, 2016	File Proposed Budget with City Secretary and LJ Library; Add to Website
July 16, 2016	Saturday Budget Workshop
July 18, 2016	Regular City Council Meeting
July 23, 2016	Budget Workshop possibilities with City Council, if necessary. Estimated appraisal roll and effective tax rate.
July 25, 2016	Receive Certified Appraisal Roll, Calculate Effective Tax Rate
August 1, 2016	Publish Effective Tax Rate
August 1, 2016	Regular Council Meeting – Council will discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), Schedule a public hearing for August 15 & 29 and take record vote to place a proposal to adopt the tax rate on the agenda of September 6th meeting (specifying rate); Call public hearing for Budget on August 29th by Resolution.
August 8, 2016	Notice of Public Hearing on Tax Increase – is the first quarter-page notice in newspaper and on TV and Website published at least 7 days before public hearing.
August 12, 2016	72-hour Open Meetings Notice for Public Hearing on Tax Rate & 10 day Newspaper Notice on Budget Public Hearing (required by charter).
August 15, 2016	Regular Council Meeting – First Public Hearing on Tax Rate (council announced date, time & place of vote)
August 15, 2016	Notice of Vote on Tax Rate published before meeting to adopt tax rate - is the second quarter-page notice in newspaper before meeting and published on TV and Website at least seven days before meeting.
August 26, 2016	72-hour Open Meetings Notice for City Council to adopt Budget and Tax Rate
August 29, 2016	Council Meeting-Second Public Hearing on Tax Rate Increase and announce meeting to Adopt Tax Rate on September 6th. Public Hearing on Budget, announce meeting to Adopt Budget on September 6th.
August 30, 2016	Public notice of vote in paper, on internet, and on cable channel.
September 5, 2016	Labor Day Holiday
September 6, 2016	Regular Council Meeting: a) Final Adoption of Budget by Resolution. b) Adopt Tax Rate by Ordinance.
September 19, 2016	Regular City Council Meeting
October 1, 2016	New Fiscal Year Begins

BUDGET KICK-OFF MEMO

To: All Directors, Dept. Heads & Supervisors
From: William P. Yenne, City Manager
Date: April 20, 2016
Re: FY 2016-2017 Budget



At the annual review of our Strategic Plan and Goals and Visioning process, City Council listed the following areas as their priorities for FY 2016-17:

- Continue improving the salary plan
- Bond issue opportunities
- Fire Department transition
- Animal Shelter
- Economic Development

Salaries

Once again City Council confirmed their commitment to improve the employee compensation plan. This will be the third year of our efforts to make our salary plan competitive. Our hope is to finish up the upgrade or at least get close to bringing all our positions in line with the market.

Bond Issue

A \$16 million bond issue is before the voters at the May 7th election. A Citizen Bond Task Force worked with City Council and city staff to select the projects for voters to consider. They are:

- \$9.9 million for the next phase of our long term downtown revitalization program.
- \$3.8 million to continue our residential street rehabilitation program. These streets are in the Woodland Park Subdivision.
- \$1 million for the final two lane bridge at Plantation and Medical Drive to complete the Plantation Drive project.
- \$800,000 for drainage improvements to the Willow/Blossom area.
- \$500,000 to add a traffic signal and right turn lanes at Circle Way and Oak Drive at City Hall.

Fire Department Transition

We are discussing with our volunteer fire fighters about the best way to continue to provide top notch fire fighting services to our citizens. We are looking at options from strengthening the current volunteer force to possibly transitioning in the future to a paid force.

Animal Shelter

We are working with our partner cities and the SPCA on ways to improve our current shelter to discussing the future facilities for our respective organizations.

Economic Development

With all the incredible industrial growth in our area we are looking at how to improve and increase our housing stock and how to best retain and grow our existing businesses and to attract new businesses to our city.

Council has given us guidance on how to proceed in each of these areas and we will address these in the FY 2016-17 budget.

BUDGET KICK-OFF MEMO

We are completing our Master Plan. This should finish up no later than this summer. This has been a great effort at setting the stage for our city's growth over the next 20 years. Because we are finishing the plan after the FY 2016-17 budget is well under development, most of the impacts of the new Master Plan won't be felt until the FY 2017-18 budget.

Last year we were able to add staff to the Fire Marshall's office, an Assistant Utility Superintendent and a new Personnel Clerk. In FY 2016-17 we will be focusing on staff additions to the Police Department and possibly the IT area. Also, we will consider a number of reclassifications and reorganizations.

Previously I have asked you for a staffing plan for each of your areas of responsibility for the next five to ten years. Once these plans are compiled we will be able to prioritize the adding of new employees so that in time all needs are met.

The same goes for your various maintenance needs. We won't be able to meet all these needs in one year. But, we can list and prioritize these needs so that we can ultimately accomplish all that needs to be done.

We will hold our Capital Improvement Plan workshop with City Council on Monday, April 25th. We have taken the list of projects, looked at the priorities established last year and added new requests to the list.

As always our ultimate goal is to provide the highest quality services to our citizens at the most reasonable cost possible. To that end, we have done a great job. We need to keep it up.

In summary, the highest priority for this budget will again be to improve our compensation plan and restore our competitiveness in the market.

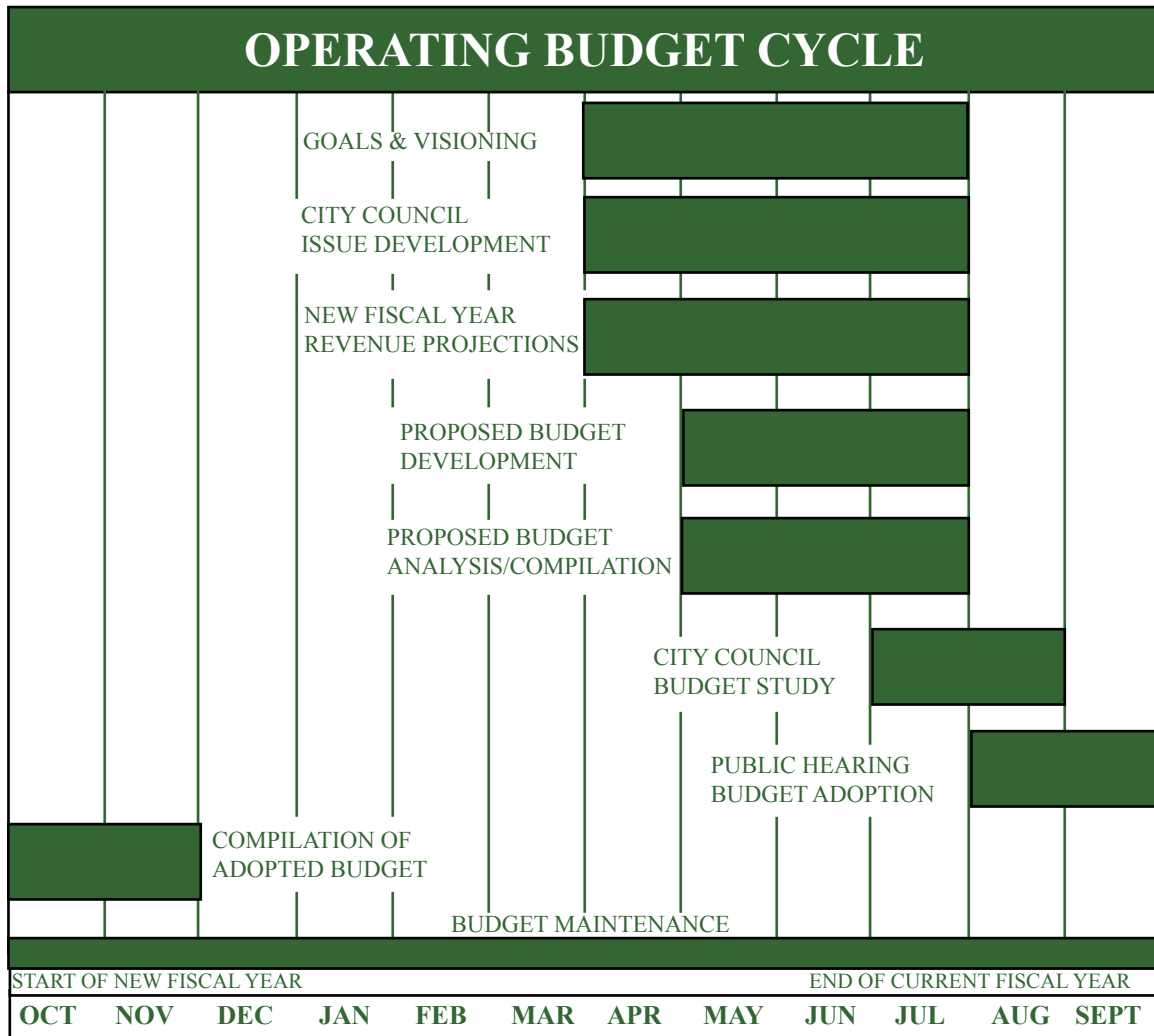
My continuing thanks go to each and every employee for the outstanding job they do in meeting the needs of our citizens in a courteous, professional and efficient manner.

If you have any questions, please contact a member of the budget staff for help.

INTRODUCTION TO THE READER'S GUIDE

The Reader's Guide provides an overview of the City of Lake Jackson's budget process, financial structure and budget basis. Also included in this section are the Charter Directives and Financial Policies related to budgeting.

The City of Lake Jackson has prepared a budget designed to meet the highest standards of performance in municipal budgeting. The budget presentation format, which includes line item detail as directed by the charter, features goals, accomplishments and performance measures for each department. A program description and summary of major budget changes is also included for each department to quickly inform the reader of the responsibilities of the department and budget considerations for the department. Various budget summaries, statistical information, and detailed revenue sources are provided to help the reader assess the budget and make comparisons to prior years. The Manager's Message describes in detail the significant budget issues facing the Council and Staff in the upcoming budget year and future years. The message also provides an overview of the proposed budget. The budget process and organization of the budget itself are described below.



BUDGET PROCESS

The City of Lake Jackson uses a hybrid performance/program oriented budgeting process.

1. City Council Issue Development

Early in the year, the City Council reviews the City's Goal and Visioning process and considers goals to meet the established vision elements. Also, a capital improvements workshop is held to establish the capital project priorities for the coming fiscal year. Council priorities and goals are incorporated into the proposed budget. Major issues are fully addressed in the "Manager's Message" section of this document.

2. Revenue Projection

The budget revenue projection for the new fiscal year begins midyear of the current fiscal year. This projection is made by the City's Budget Committee (comprised of the City Manager, Assistant City Manager, Finance Director, and Assistant to the City Manager) with the help of department directors and supervisors. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although beginning earlier, the budget revenue projection occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

3. Proposed Budget Development

During budget development at the department level, the City's Budget Committee works with department directors and supervisors to analyze requests, provide advice, and lend assistance. Staff work sessions are held to discuss and develop goals and performance measures which tie in to council set goals and priorities.

4. Proposed Budget Analysis/Compilation

Once departmental budget requests are completed, the Budget Committee meets with each department to review and discuss their funding request.

Given revenue projections and funding requirements, requests are proposed for funding according to ranking received by the Budget Committee. At this time the funding level is weighed against available resources, and a tax rate increase/decrease may or may not be recommended depending upon Council program priorities and issues previously expressed in the budget process.

5. City Council Budget Study

Several budget work sessions, which are open to the public, are held with the City Council to review and discuss the proposed budget. At the work sessions, the City Manager reviews major issues and presents an overview of the budget and department directors present their budget to the City Council.

6. Public Hearing/Budget Adoption

A public hearing on the budget and tax rate is held in August prior to final budget consideration. At said hearing, citizens or any other individual may make formal comment either for or against the proposed budget. The public also has the opportunity to attend City Council budget work sessions occurring in July and possibly August.

Budget adoption occurs in September after City Council deliberations and the public hearing. City Council may take action to modify the proposed budget per its discretion. The City Council also adopts a tax rate to support adopted funding levels.

7. Compilation of Adopted Budget/Budget Maintenance

An adopted budget is compiled and published during the first months of the new fiscal year. The adopted budget in the form of an amended proposed budget is available for public inspection in late September. Ledger accounts are prepared for the new fiscal year prior to October 1.

Budget maintenance is a year round activity of department directors and the budget committee. Spending control mechanisms include monthly review of expenditures by the department directors, supervisors, and budget committee. Also, all purchase requisitions are compared to the line item and departmental budget prior to approval. Beginning in January, monthly budget analysis reports are prepared to present budget versus estimated expenditure variances. These reports are reviewed by staff to identify any major expenditure variances. Monthly reports are prepared for City Council. Department heads are instructed that expenditures for individual line items may exceed the budgeted amount as long as the department's total expenditures remain less than the budgeted amount.

8. Budget Amendment

In some cases department expenditures may exceed the budgeted amount so long as the fund as a whole remains within the budgeted amount. This is the case because the budget is adopted at the fund level. A budget amendment is presented to Council for approval only if the budget for an individual fund is being changed or projects added to the capital funds.

9. Program Goals and Measures

Finally, program goals and measures are evaluated during the fiscal year to determine effectiveness of program activities and levels of appropriate funding and effectiveness in meeting the vision and vision elements established by City Council.

ORGANIZATION OF THE BUDGET

BUDGET SUMMARIES

The Budget Summaries section is designed to provide a quick overview of the budget for all funds of the City. This section includes the following schedules:

Combined Funds Summary - Presents the total budgeted revenues and expenditures for each fund. Transfers between funds are subtracted from the total to indicate total dollars in and out of the City.

All Funds Revenues by Category - Presents a breakdown of all City revenues by category and presents it graphically.

All Funds Expenditures by Category - Presents a breakdown of all City expenditures by category and presents it graphically.

Governmental Fund Types Projected Fund Balances - Summarizes the projected beginning and ending governmental funds. This schedule is useful in determining whether fund balances are maintained at sufficient levels.

Proprietary Fund Types Projected Cash Balances - Summarizes the projected beginning and ending cash balance for each of the proprietary funds. This schedule is useful in determining whether cash balances are maintained at sufficient levels.

Personnel Summary by Department - Summarizes authorized positions for the current budget and previous three years. Explains what positions have been added, deleted, or reclassified.

Operating Funds Summary - Presents the combined revenues and expenditures for the General & Utility Operating Funds. Presents a more detailed breakout of expenditures.

General Fund Revenues by Category - Presents a breakout of the General Operating Fund revenues by category and presents it graphically.

General Fund Expenditures by Category - Presents a breakdown of all General Operating Fund expenditures by category. Includes a summary of General Fund authorized personnel.

Utility Fund Revenue by Category - Presents a breakout of the Utility Operating Fund revenues by category and presents it graphically.

Utility Fund Expenditures by Category - Presents a breakdown of all Utility Operating Fund expenditures by category. Includes a summary of Utility Fund authorized personnel.

Summary of Capital Items - Summarizes all capital expenditures.

ORGANIZATION OF THE BUDGET

GENERAL AND UTILITY FUND DEPARTMENT DETAIL

The detail for each department includes the following information:

Program Description - Outlines the duties and responsibilities performed by the department. It is provided to enable the reader to understand the function of each department.

Goals and Objectives - Provides a summary of specific goals they wish to achieve during the coming fiscal year. They should have a specific time frame or measurable achievement.

Accomplishments - Provides a listing of major accomplishments for the previous fiscal year.

Measures - Includes workload indicators as well as performance measures that reflect major activities of the department. Workload measures also indicate the amount of work that has been done in the past and projected workload levels for the current and future years. Performance measures may also include productivity indicators. Productivity indicators reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency, or the impact of a service provided. While workload indicators indicate “how much” activity the department is performing, productivity indicators identify “how well” the department is performing. These indicators should be able to be tracked with a reasonable amount of time and effort.

Resources - Highlights fees and revenues that are generated as a result of department activities. In many departments, a change in level of activity will have an impact on associated revenues. This section highlights that relationship.

Expenditures - Shows the category of expenditures for each of the department’s programs as compared year over year.

Personnel Summary - Shows the positions or personnel resources budgeted to carry out services.

Major Budget Changes - Identifies significant changes in funding levels and organizational alignment. This section also details major new programs and items proposed for funding.

SUMMARY OF FINANCIAL FUND ACCOUNTING

The City uses individual funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and achieve fiscal accountability by segregating transactions related to certain government functions and activities.

A fund is a fiscal and accounting entity with a self-balancing set of accounts. A separate fund may be established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The two types of funds utilized in the City's Comprehensive Annual Financial Report (CAFR) are *Governmental* and *Proprietary*. For the City's day-to-day operations, and for budgetary purposes, some of the funds reported in the CAFR are broken down into sub-funds. Each of the sub-funds budgets is established independently. The following is an explanation of the City's use of funds.

GOVERNMENTAL FUND TYPES

General Fund

The *General Fund* is the City's primary operating fund. The *General Fund* is presented as a major fund in the basic financial statements of the CAFR. It accounts for all financial resources of the City, except those required to be accounted for in another fund. The principal sources of revenues of the *General Fund* are property taxes, sales taxes, franchise taxes, permit fees, and fines. Expenditures are tax supported activities such as general government, finance, public safety, public works, parks, and recreation. For budgetary purposes, the *General Fund* of the City is comprised of: the General Operating Fund, Equipment Replacement Fund, Unemployment Insurance Fund, Special Events Fund, the General Contingency Fund, and the Parks Fund. Each of these funds is budgeted independently, with the emphasis on the General Operating Fund. The City's financial policy is to always budget the operating fund as balanced. Revenues equal expenditures. According to the City Charter, the expenditures of the General Operating Fund budget shall not exceed the total estimated resources (prospective income plus cash on hand).

Special Revenue Funds

The *Special Revenue Funds* are used to account for specific resources and expenditures that are legally restricted for particular purposes. Special Revenue funds include: the Motel Occupancy Tax Fund, the Economic Development Fund, Public Education and Government Programming (PEG) Fund, the Police Seizure Fund, and the Red Light Camera Fund. In the CAFR, the Economic Development Fund is presented as a major fund.

Debt Service Fund

The *Debt Service Funds* are used to account for the accumulation of resources for the annual payment of debt principal and interest, and to provide a reserve for such payment. Debt Service Funds include: General Debt Service, Economic Development Debt Service, Golf Course Debt Service, and the Utility Debt Service. A cash basis budget is adopted for each of these funds. In the CAFR, the General Debt Service fund is included as a major fund. The Golf Course Debt Service and the Economic Development Debt Service are presented combined with other non-major governmental funds. Utility Debt Service is included as part of the Utility Fund in the proprietary fund statements.

SUMMARY OF FINANCIAL FUND ACCOUNTING

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition, construction, or repair of major capital facilities and equipment other than those financed by proprietary funds. These funds include the General Projects Fund, the 2010 Infrastructure Improvement Fund, the 2013 Downtown Revitalization Fund, and the 2014 Economic Incentives Infrastructure Fund, and the 2016 Infrastructure Improvement Fund . In the 2017 CAFR, the 2014 Economic Incentives Infrastructure Fund and the 2016 Infrastructure Improvement Fund will likely be included as major funds.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Such funds are to be financed or recovered primarily through user charges. The City has two Enterprise Funds: the Utility Fund and the Golf Course Operating Fund. For budgetary purposes, the Utility Fund includes the following sub-funds: Utility Operating Fund, Utility Contingency, Utility Debt Service, Utility Projects, the 2013 Water and Sewer Construction Fund, and the 2016 Sewer Construction Fund. Each of these funds is budgeted independently with emphasis on the Utility Operating Fund.

SUMMARY OF FINANCIAL STRUCTURE

GOVERNMENTAL FUNDS

General Fund Sub-Funds

General Operating Fund - This fund includes the maintenance and operations portion of the tax revenues and tax supported activities such as Police, Fire, Drainage, Streets, Parks, and Recreation. This fund is annually budgeted to “balance” or is prepared so that revenues equal expenditures.

Equipment Replacement Fund - Each department has a budgeted transfer to this fund. The transfer amount is based on the equipment used by the department, the original cost of the equipment and its estimated useful life. Accumulated resources in this fund are then used to purchase new and replacement equipment. This fund is not necessarily budgeted to be balanced. In some years revenues may exceed expenditures and vice versa. Budgeted equipment purchases may carryover to following budget year if not completed in the current year.

Unemployment Insurance Fund - If necessary, each department has a budgeted transfer to this fund. The transfer amount is roughly based on the number of employees in the department. Accumulated resources are used to pay unemployment claims.

Special Events Fund - Money is transferred to this fund from the Motel Occupancy Tax Fund to assist with the payment of Festival of Lights expenditures. The General Fund also transfers money here to pay for the Fourth of July expenditures. This fund is not necessarily budgeted to be balanced. In some years revenues may exceed expenditures and vice versa.

General Contingency Fund - This fund contains money to be used in case of emergency or special situation. The City seeks to maintain a fund balance that is at least 3% of the General Fund budgeted expenditures.

Park Fund - This fund accounts for revenue received from donations in lieu of parkland. This fund’s revenue may also be supplemented by year-end transfers from the General Fund. The Parks Board is responsible for establishing the budget and funds are normally budgeted as projects which may carryover fiscal years. This fund is not typically budgeted as balanced.

Special Revenue Funds

Motel Occupancy Fund - This fund accounts for the revenue received from the tax on motel rooms. The use of this revenue is limited and is therefore accounted for separately. This fund is not necessarily budgeted to be balanced.

Police Seizure Fund - This fund is used to account for monies obtained through a federal equitable share program for assistance in federal narcotics investigations and monies obtained from local narcotics investigations, authorized by state chapter 59 code of criminal procedure (C.C.P.). These monies must be used for law enforcement purposes as set forth in Chapter 59 C.C.P. and the federal equitable sharing agreement. Permissible uses include cost associated with: investigations, training, detention facilities, equipment, travel & transportation, awards, and memorials for law enforcement personnel, drug and gang awareness programs, matching funds in a federal grant program, transfers to other law enforcement agencies, accounting, and language assistance services.

SUMMARY OF FINANCIAL STRUCTURE

Public, Educational and Governmental (PEG) Programming Fund - this fund is used to account for PEG cable television fees. The expenditures are restricted to PEG access facilities.

Economic Development Fund - This fund accounts for the revenues received from the additional 1/2¢ sales tax. Items budgeted in this fund are typically debt service transfers and smaller “cash” projects which may carryover fiscal years. This fund is not budgeted as balanced. Our objective is to establish a fund balance equal to the next year’s debt service requirements.

Debt Service Funds

General Debt Service Fund - This fund includes the debt service tax revenues and the debt service expenditures related to tax supported General Obligation Bonds.

Golf Course Debt Service Fund - Money is transferred to this fund from the Economic Development Fund and the Golf Course Operating Fund to pay debt service on bonds issued to construct the golf course. This fund is budgeted as balanced and is reduced to zero once a year.

Economic Development Debt Service Fund - Money is transferred to this fund from the Economic Development Fund to pay debt service on Certifications of Obligations issued to construct recreation and economic development related projects.

Capital Projects Funds

General Projects Fund - The major revenue source for this fund is year-end transfers from the General Operating Fund. Accumulated resources are used for a variety of capital projects that are identified by staff, then rated and prioritized by the City Council. Funding for additional projects is approved annually through the budget process. Expenditures for approved projects may occur over multiple fiscal years. Additional projects may be added during the budget process, if there are funds remaining after the completion of previously approved projects. The goal is to maintain at least \$500,000 in the fund.

Multi-Year Funds - This includes all Governmental construction funds funded by the issuance of bonds or Certificates of Obligation.

SUMMARY OF FINANCIAL STRUCTURE

PROPRIETARY FUNDS

Proprietary Funds are considered to be similar to a business enterprise. Expenditures are supported by user fees and charges. The specific funds which make up the proprietary fund type are:

Utility Fund Sub-Funds

Utility Operating Fund - This fund includes the revenues from water, sewer, and sanitation charges. It includes the expenditures related to providing these services. This fund is annually budgeted so that revenues equal expenditures.

Utility Contingency Fund - This fund contains money to be used in case of emergency or special situation. The City seeks to maintain a fund balance of at least 3% of the Utility Operating Fund budgeted expenditures. This fund typically has no budgeted expenditures.

Utility Debt Service Fund - Money is transferred to this fund from the Utility Operating Fund to provide for the payment of utility related debt service and to provide a reserve for that payment. This fund is not budgeted to be “balanced” but revenue and expenditure amounts are close to the same amount.

Utility Project Fund - This fund receives transfers of budget savings from the Utility Operating Fund. Accumulated resources are used for a variety of water and sewer projects that are identified by staff, then rated and prioritized by the City Council. Funding for additional projects is approved annually through the budget process. Expenditures for approved projects may occur over multiple fiscal years. Additional projects may be added during the budget process, if there are funds remaining after the completion of previously approved projects. The goal is to maintain at least \$500,000 in the fund balance.

Golf Course Funds

Golf Course Operating Fund - This fund accounts for the revenues and expenditures of the Wilderness Golf Course which opened May of 2004. The course is managed and operated for the City by KemperSports.

Basis of Accounting

The City of Lake Jackson uses governmental and proprietary fund types to account for its activities. All fund structures and accounting standards used for financial reporting are in compliance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and other recognized professional standards.

The City's accounting records for *governmental funds* are maintained on a modified accrual basis. Under this basis of accounting, revenues are recognized when they are susceptible to accrual (i.e. measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period (usually within 60 days of fiscal year-end). Ad valorem tax, sales tax, franchise tax, and interest revenues are susceptible to accrual. Licenses and permits, charges for services, fines and forfeiture revenues are recorded as revenues when received in cash because they are generally not measurable until they are received. Expenditures are recorded when the related liability is incurred.

Accounting records for the City's *proprietary funds* are maintained on the accrual basis. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.

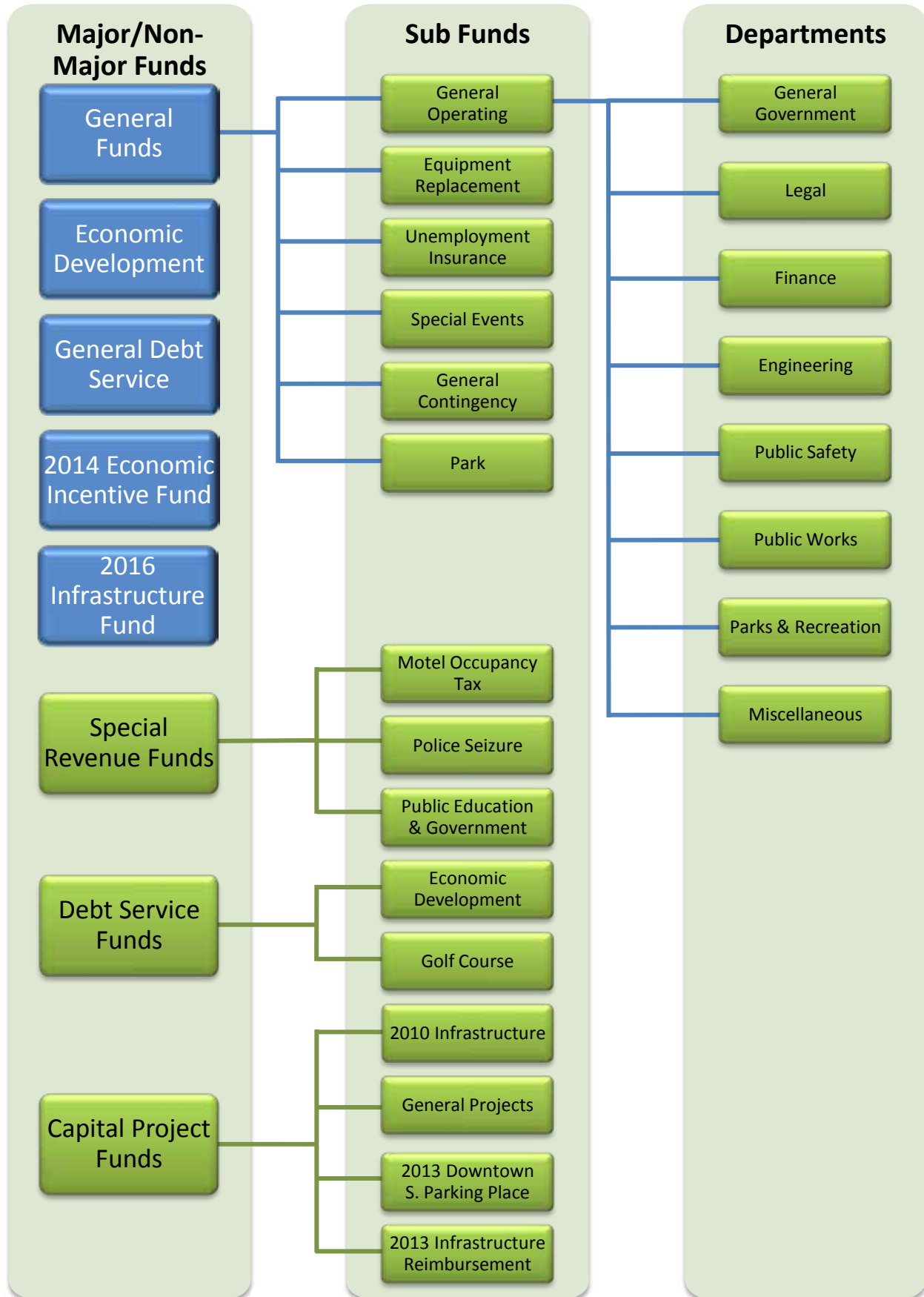
Basis of Budgeting

The City prepares its annual budget using concepts compatible with the modified accrual basis of accounting. Similar to the accounting basis, the budgetary basis recognizes revenues in the accounting period in which they become available and measurable. Expenditures (expenses) are budgeted in the accounting period in which the fund liability is incurred. The major differences between the budgetary and accounting basis are that:

- Interest expense on long-term debt is budgeted when due.
- Depreciation is not budgeted.
- Encumbrances are treated as budgetary expenditures in the year the commitment to purchase is made; as opposed to when the goods or services are received (accounting basis).
- Capital outlay is budgeted during the year the expenditure will occur.

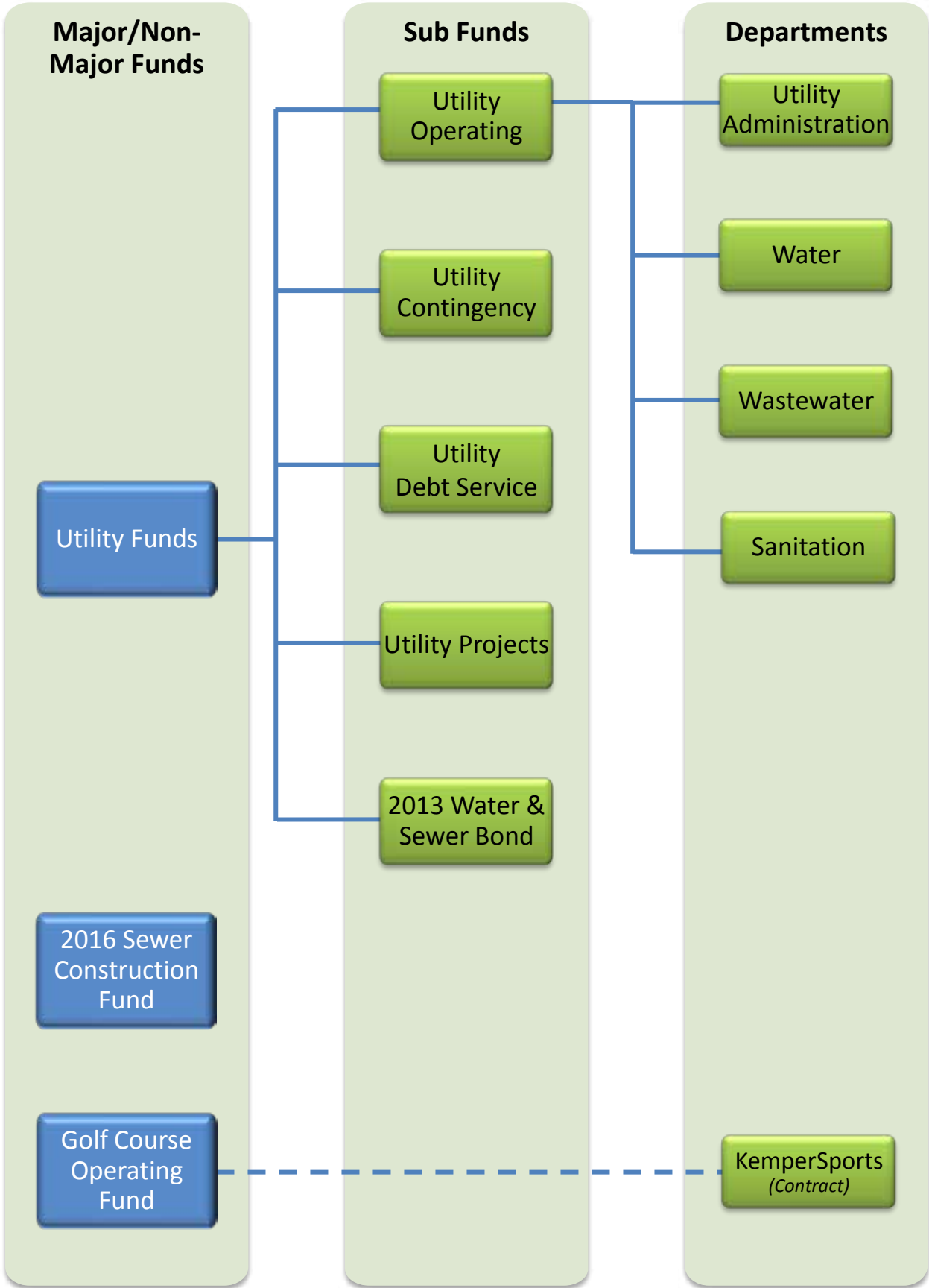
Budgets for the proprietary funds are prepared on the accrual basis of accounting, with certain exceptions, under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

GOVERNMENTAL FUNDS STRUCTURE



* Blue boxes indicate “Major” Funds

PROPRIETARY FUNDS STRUCTURE



* Blue boxes indicate “Major” Funds

Aerial View of Downtown at This Way & Circle Way



DIRECTIVES & POLICIES



LAKE JACKSON

City of Enchantment

City of
Enchantment



FINANCIAL POLICY

SUBJECT:

REVENUES

1. Development of Revenue Projection. Revenues are budgeted conservatively using an objective approach to analyze historical data and inherent trends. Adjustments are made to account for known events and projected economic activity within the city and surrounding areas

Additionally, a five year projection of revenues will be performed as part of the debt capacity analysis. This analysis is updated at least annually. It is utilized to plan the timing and amount of future bond issues so as to have the least possible impact on the overall tax rate.

2. User Charges and Fees.

General Fund. As part of the budget process, user charges and fees will be examined and compared to the cost of providing the services to facilitate City Council's policy decision regarding the level of support to be provided. For services that provide significant indirect benefits to the community, the City will not budget to recover the full cost of those services with user fees; but will subsidize the cost of providing the services using other general revenues. Factors in setting of fees shall include but not be limited to: market and competitive pricing, effect on demand for services, and impact on users.

Enterprise Funds. Utility rates and other fund user fees shall be set at levels sufficient to cover (direct and indirect) operating costs, meet debt obligations and debt service coverage, provide pay-as-you-go funding for utility (capital) projects, and provide adequate levels of working capital.

Additionally, for each of the operations accounted for by this fund a detail proforma will be presented projecting revenues and expenditures for three years.

3. Non-recurring Revenues. Non-recurring revenues sources, such as a one-time revenue remittance, can only be budgeted/used to fund non-recurring expenditures, such as capital equipment purchases and small capital projects.

SUBJECT:

EXPENDITURES

1. Budgeted expenditures in the General Operating Fund and Utility Operating Fund will not exceed projected revenues.
2. Core services will be budgeted in order that outstanding quality services will be provided. Generally, only when known increases in revenues are going to take place or are planned (such as increased fees or industrial district revenue) will new or expanded services be considered.
3. The capitalization threshold for fixed assets is \$5,000. Minor purchases with a unit cost under \$5,000 are included in the operating budget of the department making the request. The capitalization threshold of \$5,000 will be applied to individual items, rather than to a group of similar items.
4. Capital equipment purchases exceeding \$5,000 are budgeted in the Equipment Replacement Fund. Other projects (drainage, street, facility, water, and wastewater) are budgeted in the General Projects Fund and the Utility Projects Fund, if funds are available. Larger projects, typically those over \$500,000, are funded by issuing some form of debt (i.e. bonds), and are budgeted in multi-year bond construction funds.

SUBJECT: INVESTMENTS

As adopted by the City Council, it is the policy of the City of Lake Jackson that the administration and investment of funds be handled as its highest public trust. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio, while meeting the daily cash flow needs of the City; and conforming to all applicable Federal, State, and local government statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to safety and liquidity requirements. It is the intent of the City to pursue a passive investment strategy in which investments are held to maturity as opposed to an active strategy in which investments are sold prior to maturity. The earnings from investment will be used in a manner that best serves the public trust and interest of the City.

The investment policy applies to all financial assets of the City. These funds are accounted for in the City's Comprehensive Annual Financial Report and include the General, Special Revenue, Debt Service, Capital Projects, and Proprietary Funds. All cash of the various funds (excluding bond funds) are combined into the pooled cash fund for efficiency and maximum investment opportunity. Interest revenue derived from the pooled cash fund is allocated to the participating funds (monthly) based on the relative cash balance of each fund. Bond funds are invested in separate investment pool accounts. Maintaining these funds in separate accounts simplifies the calculation necessary for the reporting of arbitrage earnings. All funds in the pooled cash fund are to be administered in accordance with this policy.

The primary objectives, in priority order, of the City's investment activities shall be preservation and safety of principal, liquidity, and yield.

SUBJECT: FUND BALANCE

GOVERNMENTAL FUND BALANCE

Fund Balance measures the net financial resources available to finance expenditures of future periods. There are five categories of Fund Balance in all governmental funds – not all will always be present. The fund balance categories are defined below:

1. Non-spendable – cannot be spent because of the form (i.e. inventory)
2. Restricted - portion of fund balance that reflects external constraints on spending imposed by constitution, laws of other governments, creditors, or grantors.
3. Committed – portion of fund balance that reflects constraints that the City has imposed upon itself by a formal action of the City Council. City Council will impose constraint prior to the end of the fiscal year. To date, City Council has committed the total fund balance of the General Contingency Funds for emergency use and in the event purchases cannot be accommodated through current year savings.
4. Assigned – portion of fund balance that reflects funds intended to be used for specific purposes. The assignment of funds is delegated to the City Manager and the Finance Director.
5. Unassigned – portion of fund balance that are not contained in the other classifications.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

FINANCIAL POLICY

GENERAL FUND UNASSIGNED FUND BALANCE

The City's Unassigned General Fund Balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by resolution of the City Council. The City shall strive to maintain a yearly Unassigned Fund Balance in the General Operating Fund in a range equal to 25% - 33% of budgeted expenditures for the General Operating Fund.

At the end of the fiscal year, the General Operating Fund Balance will be reviewed as to where it falls within the desired range. If the fund balance is deemed adequate, excess funds will be transferred to the General Capital Projects Fund or other funds as approved by City Council. Should the actual amount fall below the desired range, the City shall create a plan to restore the appropriate levels.

General Debt Service Fund. This fund is treated as a combination interest and sinking fund and reserve fund for each of general obligation debt issues. The maximum reserve balance for each of the issues being the lower of 1) average annual debt service x 1.25, 2) maximum yearly payment, or 3) 10% of principal. The fund balance must stay under the maximum allowed reserve so that this fund maintains bona fide debt service fund status for arbitrage calculation purposes. All money in this fund has been raised from the assessment of property taxes for the purposes of debt service. As such, they may only be used for debt service.

Economic Development Fund. The Lake Jackson Development Corporation established a target fund balance for this fund equal to the succeeding years debt service requirement. Because the primary source of income for this fund is sales tax, the Corporation board wanted to protect against the possibility of a downturn in revenue.

Equipment Replacement Fund. The fund balance in this fund is tied to specific pieces of equipment for which a reserve for replacement is provided.

Unemployment Insurance Fund. The City will seek to maintain a fund balance in this fund such that the interest earnings are sufficient to pay any claims.

Motel Occupancy Tax Fund. There is no designated desired fund balance. Currently, City Council has chosen to spend down the fund balance and then operate year to year on revenues recovered.

Park Fund. This fund receives payment from developers when actual parkland is not provided for their residential development. Also this fund receives proceeds from the sale of parkland as authorized by the voters. No specific minimum fund balance is set for this fund.

General Contingency Fund. The City seeks to maintain a balance in this fund equal to at least 3% of its respective operating fund's budgeted expenditures. This fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.

General Projects Fund. The City will seek to maintain a minimum balance of \$500,000 in this fund. These balances will allow for the completion of necessary but unforeseen projects that may occur during the year.

ENTERPRISE FUND BALANCE

Utility Operating Fund. The City will seek to maintain a working capital (current assets minus current liabilities) balance equal to 25% to 33% of budgeted expenditures for the Utility Operating Fund. Again, maintaining a balance at this level provides a source of funds in the event of an unexpected budget shortfall or in case of disaster. At the end of the current fiscal year we anticipate a positive budget variance in the Utility Fund. After determining the desired fund balance in the Utility fund, the remainder of the positive budget balance is transferred to the Utility Capital Projects Fund or other funds as directed by City Council.

Utility Debt Service Fund. The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Sewer Revenue Bonds and also to provide a reserve as provided by the City's bond ordinances. These ordinances currently require the City to maintain a reserve equal to the succeeding fiscal year's principal and interest payment. Upon the issuance of additional debt, the ordinances allow the reserve to be raised to the required level over 60 months. Additionally, each month there must be deposited in the fund 1/6th of the next maturing interest and 1/12th of the next maturing principal.

Utility Projects Fund. The City will seek to maintain a minimum balance of \$500,000 in this fund. These balances will allow for the completion of necessary but unforeseen projects that may occur during the year.

Utility Contingency. The City seeks to maintain a balance in this fund equal to at least 3% of its respective operating fund's budgeted expenditures. This fund will be maintained strictly for emergency use and will only be used in the event that purchases cannot be accommodated through current year savings.

SUBJECT: FUNDING OF CAPITAL PROJECTS & EQUIPMENT PURCHASES

The City desires to fund as many Capital Projects and equipment purchases as possible on a pay as you go basis. Larger projects, typically those over \$500,000, will be accomplished by the issuance of General Obligation Bonds. To accomplish this goal the City has established three funds, the General Projects Fund, the Utility Projects Fund, and the Equipment Replacement Fund.

The primary revenue source for the General and Utility Projects Fund is year-end transfers from their respective operating funds. After taking into consideration any desired growth in the fund balance, positive budget variances are transferred to the capital projects funds. In budgeting for these funds a capital improvement plan is maintained and updated at least annually. City staff, with input from City Council and citizens continually assesses potential projects that will require funding. The City desires to maintain a fund balance of \$500,000 in each of the capital project funds. However, these funds are typically budgeted to end the year with a fund balance greater than this to enable City Council to approve some urgent projects that arise during the year.

The Equipment Replacement Fund is the primary source of funds for all of the City's equipment purchases, both replacements and additions. Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This strategy prevents severe fluctuations in the operating funds from year to year created by the purchase of expensive equipment. Each department's payment to the equipment replacement fund is budgeted in a line item labeled transfer to Equipment Replacement. The amount a department budgets as their transfer is calculated based on the equipment used by the department, the equipment's estimated cost and its estimated useful life. Each year the city typically budgets \$1.0 to \$2.0 million in equipment purchases.

FINANCIAL POLICY

SUBJECT: PLANNING & STRUCTURE OF CITY DEBT

The City's capital improvement plan calls for all but the largest, typically at least \$500,000, projects to be financed on a pay as you go basis through the General and Utility Projects funds. For larger projects the City will issue three types of debt instruments: General Obligation Bonds, Certificates of Obligation and Revenue Bonds.

General Obligation Bonds. The principal and interest on these bonds is paid with tax revenues. Any projects funded by the issuance of these bonds will be voted on by the citizens. Before the citizens vote, a detailed analysis and projection of the impact on the tax rate will be performed. The citizens will be informed via city newsletter, public meeting and other media what this potential impact on the tax rate is.

Certificates of Obligation. The principal and interest on these bonds is paid with revenue from the half-cent sales tax (Economic Development Fund). As part of the Lake Jackson Development's Corporation process, projects greater than \$500,000 funded with Certificates of Obligation will have two public hearings before being approved. State law does not permit these additional half cent sales tax projects to be voted on individually. The ability to issue new debt to be repaid from the half-cent sales tax is based on the ability of the fund to make the principal and interest payments and still maintain a balance equal to the succeeding years principal and interest payment.

Revenue Bonds. The principal and interest on these bonds is paid with net revenues of the water and sewer system. A reserve fund, as required by bond ordinances, equal to the succeeding years principal and interest payment is maintained. However, if a surety bond is allowed to secure the payment of bonds this may be purchased in lieu of a reserve fund.

Sale of Bonds. The sale of bonds is coordinated by the City's financial advisors using a competitive bidding process.

Bond Rating. When issuing new bonds the City will seek bond ratings from two recognized rating agencies. Standard & Poor's (S&P) rating on the City's bonds are "AA+" on the General Obligations and "AA" on the Revenue Bonds.

Moody's Investor Service has the City's bonds rated as Aa2.

Debt Service Schedule. The repayment schedule on each new series of bonds issued is structured with level principal payments rather than level debt payments. This results in a declining debt service schedule. The annual debt service amount will only increase from year to year if new bonds are sold.

SUBJECT: ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

1. The City will maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).

2. An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
3. Provide timely information including comparisons of expenditures to budgeted amounts to all department heads and directors.

SUBJECT: CLASSIFICATION & COMPENSATION PROGRAM

The City's Performance Pay plan aims to accomplish the following: recognize individual performance; equitably compensate employees based upon the market value of a position and the type of work performed; and attract, retain, and motivate competent employees.

The City utilizes salary data from the Texas Municipal League and the private sector, when appropriate, for comparison of salaries. It is the City's intent to establish salary ranges that are competitive within the municipal market throughout the state of cities from 20,000 to 75,000 in size.

The goal of the compensation plan is to set the midpoint for each benchmarked position to the median of actual market salaries. Ranges are then built around the established midpoint and vary from 30% to 60%. Market adjustments are effective October 1st of each year as the budget allows.

As part of its goal to recognize individual performance, evaluations for all employees are completed once each year. Merit increases are based on an employee's past annual performance. New employees are eligible for merit increase during the annual evaluation period if they have completed six months of employment with the City.

CHARTER DIRECTIVES

SUBJECT:

FISCAL YEAR

The fiscal year of the City of Lake Jackson shall begin on the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

SUBJECT:

BUDGET PRESENTATIONS

The City Manager, between sixty and ninety days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds.
- (c) An analysis of property valuations.
- (d) An analysis of tax rate.
- (e) Tax levies and tax collections by years for at least five years.
- (f) General fund resources in detail.
- (g) Special fund resources in detail.
- (h) Summary of proposed expenditures by function, department, and activity.
- (i) (Deleted Election April 7, 1956.).
- (j) Detailed summary of expenditures shown separately for each activity to support the summaries, (h) and (i) above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title.
- (k) A revenue and expense statement for all types of bonds.
- (l) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.
- (m) A schedule of requirements for the principal and interest of each issue of bonds.
- (n) The appropriation ordinance.
- (o) The tax levying ordinance.

SUBJECT:

ANTICIPATED REVENUES

In preparing the budget, the City Manager shall place in parallel columns opposite the several items of revenue: the actual amount of each item for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

SUBJECT:

PROPOSED EXPENDITURES

The City Manager in preparation of the budget shall place in parallel columns opposite the various items of expenditures: the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing fiscal year.

SUBJECT:

PUBLIC RECORD

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the City Council and shall be a public record. The City Manager shall provide copies for distribution to all interested persons.

SUBJECT:

PUBLIC HEARING

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of public hearing on the budget and shall cause to be published in the official newspaper of the City of Lake Jackson, a notice of the hearing setting forth the time and place thereof at least ten (10) days before the date of such hearing. (Ord. No. 76-580, ~ 1, 2,-16-76)

At the time and place set forth in the notice required by Section 9.06, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the submitted budget, not earlier than the fourteenth day nor later than the third day before the date of final adoption of the budget as provided in Section 9.10, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained. (Ord. No. 82-840, ~ 1, 2-1-82; Ord. No. 918, ~ 1, 2-6-84; Ord. No. 86-996, ~ 1, 2-3-86)

Editor's note - Ord. No. 86-996, ~ 1, adopted February 3, 1986, amended ~ 9.07 of the charter to read as set out herein. Said amendment was approved at referendum held April 5, 1986.

After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such proposed expenditures.

SUBJECT:

BUDGET ADOPTION

Vote required for adoption.

The budget shall be adopted by the favorable vote of majority of the members of the whole City Council. The budget shall be finally adopted prior to the beginning of the fiscal year, and should the City Council fail to so adopt a budget, then the existing budget together with its tax-levying ordinance and its appropriation ordinance, shall remain in effect for the ensuing fiscal year, but only until such time as the Council passes a budget and tax-levying ordinance for the new fiscal year. (Ord. No. 82-840, ~ 1, 2-1-82)

Effective date of budget; certification; copies made available.

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary and the County Clerk of Brazoria County. The final budget shall be printed or otherwise reproduced and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

Budget establishes appropriations.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

CHARTER DIRECTIVES

Budget establishes amount to be raised by property tax.

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year; provided, however, that in no event shall such levy exceed the legal limit provided by the laws and constitution of the State of Texas.

SUBJECT: CONTINGENT APPROPRIATION

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum of the budget, to be used in case of unforeseen items of expenditure. Such contingent appropriation shall be under the control of the City Manager and distributed by him, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and detailed account of such expenditures shall be recorded and reported.

SUBJECT: BALANCE BUDGET REQUIREMENT

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

SUBJECT: EMERGENCY APPROPRIATION

The City budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

SUBJECT: TAXATION

Tax limitation.

The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas. However, the City Council shall not make, permit, or approve any increase in ad valorem taxes in any one year exceeding five (5) percent of the City's immediate prior year's ad valorem tax without approval by the electorate at an election held for that purpose. Such five (5) percent limitation shall not prevent increased taxations of taxable property when subsequent improvements are made, not prevent taxation of annexed property, nor shall it effect, limit or apply to debt service requirements and bond obligations. (Ord. No. 80-726, ~ 1, 2-11-80)

VISION



the

VISION to make

LAKEJACKSON

an ideal community to live, work and play for all.

LAKEJACKSON **STRATEGIC PLAN 2016-21**



The Lake Jackson City Council has conducted strategic planning workshops for nine years. The purpose of these sessions is to focus on the results of the previous year and prepare a new Plan for the upcoming five years.

There are five Vision Elements that make up the Strategic Plan. Each Vision Element contains a series of objectives set by the City Council. Each objective has a series of goals prepared by the City staff and approved by the City Council. The goals are action steps intended to move the City toward implementation and completion of the stated Council Objectives.

MISSION STATEMENT

It is the MISSION of the City of Lake Jackson to be a leader among cities and in the region at large in delivering outstanding quality services to all citizens through innovative and efficient use of resources.

VISION STATEMENT

Our Vision is to create an ideal community to live, work and play for all.

VISION ELEMENTS

- Enable Growth and Revitalization
- Enhance Communication
- Maintain Infrastructure
- Maintain a Well Managed City
- Enhance Quality of Life

STRATEGIC PLAN PROCESS & CALENDAR



Since 2006, the City Council has met, deliberated and established new priorities for the coming year. The establishment of new priorities sets the stage for budget formation beginning in April of each year.

The strategic planning process is used to develop, implement and monitor the actions necessary to achieve the results outlined in the City's Strategic Plan.

The following pages highlight the City's priorities and show how each of the goals align with Lake Jackson's vision for the future.

VISION ELEMENTS

- Enable Growth & Revitalization
- Enhance Communication
- Maintain Infrastructure
- Maintain A Well Managed City
- Enhance Quality of Life

ENABLE GROWTH & REVITALIZATION

Promote quality growth following the established Master Plan.

Objectives	Goals	Assigned
Facilitate Development of New Housing	Provide Reliable flood data to FEMA to aid in development of our northern growth corridor.	Admin & Engineering
Expand City's Economic Development Initiatives	Improve Marketing of City for Business Growth.	Administration
	Provide Reliable Data to Investors and Developers interested in the Lake Jackson Trade Area	Administration
	Support initiatives that support the City's major retail areas.	Administration
Implement Downtown Revitalization	Implement Downtown Master Plan 2016 Bond Issue Projects	Admin & Engineering
Facilitate Development of Property Surrounding the Airport	Extend Utilities to Airport and Future Business Park	Engineering
	Partner with Brazoria County to Market the Airport to the Aviation Community	Administration
Facilitate Redevelopment of Declining Areas	Reduce the number of Substandard Structures to Create Safer Neighborhoods	Inspections
	Target Neighborhood & Code Enforcement Clean-ups in Blighted Areas to Reduce Complaints & Enhance Livability for Residents	Inspections

ENHANCE COMMUNICATION

Build relationships through communication, technology and training.

Objectives	Goals	Assigned
Improve Communication Externally & Internally	Maintain clear communication between the City Council/City Manager/City staff and citizens.	All Departments
	Provide Prompt Responses to Public Information Requests	All Departments
	Build Relationships with Community Partners	All Departments
	Build Relationships with Local Builders and Contractors	Inspections
	Welcome all residents and provide opportunities to become involved in the Lake Jackson Community.	All Departments
	Report regularly on progress of the Strategic Plan to the City Council.	Administration
Improve Interaction Between City Council & Boards	Continue to support and maintain Council Liaison attendance at each Board Meeting	Council Board Liaisons

MAINTAIN INFRASTRUCTURE

Maintain existing facilities and infrastructure at current high standards.

Objectives	Goals	Assigned
Continue to Upgrade and Maintain Infrastructure, Facilities & Equipment	Provide infrastructure that keeps the community safe, promotes growth and improves quality of life.	All Departments
	Provide long-range plans for infrastructure: Water, Sewer, Drainage, Streets, Parks and Sidewalks.	All Departments
	Maintain an active Capital Improvement Program (CIP) that is based on community needs.	All Departments
	Maintain an active Equipment Replacement Fund that is based on operational efficiency and employee safety.	All Departments
	Continue implementation of Utility Rate Study recommendations.	Administration
	Provide a safe, well maintained, and visually pleasing facility grounds.	All Departments
	Provide safe, well maintained, and energy efficient facilities.	All Departments

MAINTAIN A WELL MANAGED CITY

Promote a culture of innovation and service.

Objectives	Goals	Assigned
Hire and Retain Qualified Employees	Establish pay grade midpoints that lead the market in order to attract top tier talent.	Administration
	Provide a Safe Working Environment	All Departments
Offer In-House Training Opportunities for Employees	Enhance Safety & Knowledge of Department Personnel	All Departments
	Encourage Career Development Through Training	All Departments
Use New Technology to Improve Areas of Operations	Implement new practices and procedures to increase the department's efficiency.	All Departments
	Implement available technology to enhance safety, service and transparency	All Departments
	Enhance Productivity & Streamline Processes to Improve Customer Service.	All Departments
Increase the Use of GIS Technology to Improve Operations	Continue to expand levels of information in the GIS Database	Engineering

ENHANCE QUALITY OF LIFE

Provide an excellent quality of life for all Lake Jackson citizens.

Objectives	Goals	Assigned
Enhance the Safety of Our Citizens	Provide high quality water that meets or exceeds TCEQ requirements	Utilities
	Provide Programs to the Community that Increase Safety Awareness & Training	Fire / EMS / PD
	Reduce the amount of illegal drug traffic in Lake Jackson	Police
	Increase Traffic Safety on City Streets & Thoroughfares	Police
	Work with LJVFD to Retain Volunteers & Increase Responses to Emergency Calls	Fire
	Increase Animal Safety through Education	Humane
	Aid in the Development of Future Civic and Community Leaders	YAC & PD
Assist BISD in Addressing Issues Facing the District within the Community	Continue to explore effective community partnerships with BISD that support Top Quality Schools	Council and All Departments
Provide Quality Parks and Recreation Opportunities	Enhance the Community Environment	Parks & KLJB
	Continuously Evaluate & Modify Special Events	Recreation
	Complete Parks & Recreation Master Plan	Parks & Recreation
Provide Community with Affordable and Family Oriented Activities	Provide a Wide Variety of Events for All Ages.	Recreation
	Expand Cultural Arts Opportunities	Civic Center, Library & Museum
	Develop a holistic strategy for the use of Hotel Occupancy Taxes as revenue increases.	City Council
Provide Citizens with Reliable Public Transportation System	Continue to provide quality mobility options within Lake Jackson	Administration

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MANAGER'S MESSAGE



LAKE JACKSON

City of Enchantment



MANAGER'S MESSAGE

The Manager's Message is submitted as part of the Proposed Budget on July 5, 2016. Later, the Adopted Budget Transmittal Letter is published in the opening pages of this document, and itemizes any changes to the Proposed Budget as approved by the City Council.

The Manager's Message outlines major issues facing the City now and in the future. This section also provides a general overview of this City's financial status, as well as a discussion of proposed revenues and expenditures.



CITY OF LAKE JACKSON

25 Oak Drive • Lake Jackson, Texas 77566 • (979) 415-2400 • Fax (979) 297-9804

July 5, 2016

The Honorable Mayor and City Council,

I am pleased to submit to you for your review and consideration the proposed fiscal year (FY) 2016-2017 annual budget and work document.

Brazos River Flood

Before I begin discussing the proposed FY16-17 budget, let me make some comments on the May/June Brazos River flood.

In late May Washington County (Brenham area) experienced rain amounts approaching 20 inches in a 24 hour period. Also, the Waco and College Station areas also saw heavy rains. All this drains to the Brazos River. By June 4th the Brazos River at Rosharon reached a height of 52.56 feet – the third highest level on record.

When the Brazos gets to a level of 50.8 feet at the Rosharon gage, it is an indicator of when water will start leaving the Brazos River at the Harris Reservoir. This overflow works its way east to the Oyster Creek watershed. It continues further east until it encounters the Angleton town levee. That flow then moves south into Bastrop Bayou. Oyster Creek flows through the middle of Lake Jackson and Bastrop Bayou flows along our northern edge.

So, just like our city did in 1957 and 1992, we fought a major Brazos River flood.

Following the 1992 river flood the City and the Velasco Drainage District made many improvements to our flood gates along Oyster Creek and the one gate to the Bastrop Bayou on FM2004. These improvements helped us immeasurably this time around.

About five days after the river crested at Rosharon we were seeing the worst of it here. Crews worked tirelessly to protect our city. And, in the end were successful as no house or business was flooded in our city.

Unfortunately our Golf Course west of the city did not fare as well – it was nearly completely inundated by the river. It will be an expensive proposition to restore the golf course.

Of course all this happened just after the budget staff had met with department heads. We had just balanced everything and were getting ready to put together this proposed budget when the flood hit.

With little time for any changes, I am submitting this budget as it was prepared prior to the flood. We can make adjustments for the flood during the rest of the budget process.

I would like to thank all of our employees for the remarkable job they did responding to this flood. They are the best!

MANAGER'S MESSAGE

Proposed FY16-17 Budget at a Glance

The FY2016-2017 budget can best be described as a public safety budget. A large share of this year's General Operating Budget is designated for public safety.

General Operating Budget

We are adding four (4) positions to serve the Police Department. These include two patrol officers, one narcotics officer, and one support staff (IT System Analyst). Police Department personnel are getting the largest share of the proposed salary increases. Police Officers, for example, will be getting a 10% raise (8% market and 2% merit). This is on top of the 10% raise Police Officers received last year.

The Fire Department is getting a \$1.1 million ladder truck (called a quint truck). We are also putting \$50,000 in the budget to allow the volunteer department to begin a "pay per call" program for its volunteers.

EMS will be getting a \$150,000 ambulance upgrade.

The total General Operating Budget for FY16-17 is proposed at \$20,171,297. This is \$1,184,219 more than the FY15-16 budget of \$18,987,078. Police and Fire account for \$638,937 (54%) of this increase.

Utility Operating Budget

The Utility Operating Budget is up \$807,102 to \$12,787,573. The biggest increase here are two new meter readers, raises and increased benefits costs (\$243,000), increases in the cost of Brazosport Water Authority water (\$226,300), disposal costs at the landfill (\$195,800), and a \$50,000 increase in our bond payments to pay for infrastructure improvements.

Tax Rate

The tax rate will drop from \$.36/\$100 assessed value to \$.3375/\$100 assessed value, primarily because of a substantial increase in property values.

Utility Rates

Our utility rates will go up to cover the increase in costs. I will discuss these in detail later.

Before we get into the new FY16-17 budget, allow me to review FY15-16.

FY2015-2016 in Review

Our city continues to benefit from the phenomenal industrial investment taking place in our County.

We are in the midst of a \$30 billion industrial expansion. Over 10,000 contractors come to our area every day to build these new and upgraded industrial projects.

Dow is putting the finishing touches on its first of two research and development buildings at the new Dow Texas Innovation Center here in downtown Lake Jackson. The second R&D building will be completed in 2017. Joining the fully occupied administrative building, this new complex will ultimately employ 2,000 people.

To meet the needs of all the new workers flooding our area, two new apartment projects are nearing completion – Plantation Park (224 units) and Urban Crest (288) will open later this year.

MANAGER'S MESSAGE

The Creekside Subdivision has moved on to its 2nd and 3rd phase. When built out, this subdivision will add 224 homes to our city.

We continued to make progress in extending water and sewer service north to the airport and adjacent business park. The water portion is under construction. The sewer portion is in design. The goal is to have this sewer portion done in October, 2017. The utilities should help provide the initial infrastructure that can help get the 987 acre Alden mixed use, master planned community started.

Our sales tax numbers remain very strong and our overall revenues, including utility revenues, are strong.

We completed our 20 year Master Plan update. Kendig Keast Collaborative led us through this 18 month effort. We had a very strong Comprehensive Plan Advisory Committee (CPAC). This outstanding group of volunteers were the backbone of this effort. Prior to adoption of the plan by City Council the CPAC hosted an extremely well attended Master Plan open house.

During a brief lull in the Master Plan process, members of the CPAC served as a Bond Task Force and recommended to the voters a \$16 million issue covering 5 bond propositions. The voters approved these propositions at our May, 2016 election.

A Parks Master Plan is currently underway. We are using the firm of Clark Condon as our consultants. We hope to have this Master Plan complete later this calendar year.

FY 15-16 has been a very good year for Lake Jackson – if you take the Brazos River flood out of the equation. Here is how I expect FY15-16 financials to end.

FY15-16 Operating Budget Review

General Operating Fund

I expect that we will receive \$19,438,709 in General Operating Revenues in FY 15-16. This is \$451,631 or 2.4% more than the FY 15-16 budget of \$18,987,078.

Sales tax revenues continue to improve as I estimate that we will receive \$6,220,000 in sales tax in FY 15-16, some \$270,000 (4.5%) more than what we budgeted for FY15-16 - \$5,950,000.

Other revenue bright spots include increases in building permit fees (\$92,585), franchise fees (\$19,774), Recreation Center fees (\$53,210), and alcohol beverage tax (\$24,200) I am projecting General Operating Fund expenditures to end at \$18,599,945 in FY 15-16. That is \$387,133 (2.0%) less than the FY 15-16 budget.

Much of the savings is attributable to the fact that we budget for full staffing. With a strong economy comes increased competition for employees. It is difficult for us to compete with the private sector and we continue to experience difficulty hiring and retaining new employees.

However, of note these numbers were set prior to the Brazos River flood. I expect that we may have to commit all our savings toward the costs associated with this flood.

MANAGER'S MESSAGE

General Operating Fund (estimated at 9/30/16)

	<u>FY 15-16 Budget</u>	<u>FY 15-16 Projected</u>	<u>Difference</u>
Revenues	\$18,987,078	\$19,438,709	\$451,631
Expenditures	<u>\$18,987,078</u>	<u>\$18,599,945</u>	<u>\$387,133</u>
Excess <Deficit>	0	\$838,764	\$838,764*

**Again, I expect to use all of this on flood related costs.*

Utility Operating Fund

I anticipate utility operating revenues to be \$12,076,421 or \$95,950 (0.8%) more than the FY 15-16 budget of \$11,980,471.

This is a positive improvement over years past. But, continued wet weather could suppress these revenues.

I expect expenditures to finish around \$11,800,946 or \$179,525 (1.5%) less than the \$11,980,471 budget.

The hiring freeze was dropped this year in the Utility Fund. The challenge has been finding people to fill these positions.

Utility Operating Fund (estimated at 9/30/16)

<u>FY 15-16 Budget</u>	<u>FY 15-16 Projected</u>	<u>Difference</u>
Revenues	\$11,980,471	\$12,076,421
Expenditures	<u>\$11,980,471</u>	<u>\$11,800,946</u>
Excess <Deficit>	0	\$275,475
		\$275,475*

**Note – these funds will likely be delegated to the flood as well.*

Year End Transfer

Each year we take positive operating fund balances and consider making transfers for various uses – generally to our General and Utility projects funds.

As I have mentioned, I am holding all of these savings in abeyance to be used, if necessary, for flood and flood recovery costs. This will alter our capital projects planning effort.

Setting Our Goals

Since 2007 City Council has annually met to set the goals for our City through our formalized goals and visioning process. This past year City Council met in two workshops held on January 11, 2016 and January 25, 2016.

City Council reaffirmed our vision statement which is:

“Our Vision is to create an ideal community to live, work and play for all”

Council also reaffirmed our mission statement:

“It is the mission of the City of Lake Jackson to be a leader among cities and in the region at large in delivering outstanding quality services to all citizens through innovative and efficient use of resources.”

Our vision elements were also reaffirmed. They are:

- 1) Maintain infrastructure
- 2) Maintain a well managed city
- 3) Enable growth and revitalization
- 4) Enhance communication
- 5) Enhance quality of life

The City Council gave the following directives for the FY16-17 budget:

- Review of salary plan status
- Bond issue opportunities
- Fire department transition possibility
- Animal Shelter
- Economic Development

Salary Plan

- The City Council instructed staff to continue as planned with the 5 year salary plan. This will be year three.

Bond Issue Opportunities

- The City Council discussed the following staff provided schedule for possible future debt issuances.

Potential Debt Issues (2015-2026)

Year	General Fund	Utility Fund	1/2 Cent	Total
2016	\$3,000,000	\$3,000,000	\$3,900,000	\$9,900,000
2017	4,000,000	5,000,000		9,000,000
2018	9,000,000			9,000,000
2019		5,000,000	4,600,000	9,600,000
2020	6,250,000			6,250,000
2021				0
2022	6,250,000	2,500,000		8,750,000
2023				0
2024	6,250,000	2,500,000		8,750,000
2025			6,000,000	6,000,000
2026	6,250,000	2,500,000		8,750,000
Total	\$41,000,000	\$20,500,000	\$14,500,000	\$76,000,000

- Council reviewed recommendations of the Bond Task Force's proposed \$16 million issue split into 5 propositions. These propositions went to the voters on May 7, 2016 and were approved.

Fire Department Transition

- The outgoing volunteer Fire Chief, Mike Harper, recommended the city look at transitioning to a paid department. The incoming Chief, Gary Gann, would like to see the department stay volunteer. However, there was discussion on the development of a "pay per call" system similar to what the Pasadena, Tx Volunteer Fire Department uses.
- Council directed staff to consider beginning the process of implementing a possible "pay for call" system.

MANAGER'S MESSAGE

Animal Shelter

- Council directed staff to look at improvements to the Animal Shelter and possible use of city property for an SPCA Adoption Center.

Economic Development

- Council directed that the Texas A&M Engineering Extension Service (TEEX) Comparative Assessment be completed.
- Council asked staff to review the permit process to expedite issuance.
- Council asked the emphasis of Economic Development be to recruit businesses that provide primary jobs.
- Council asked the LJDC to implement their strategic plan.
- Council asked LJDC to create investment and incentive opportunities for revitalization of underutilized areas of the city.

Improve Compensation/Salaries

We are in the third year of what was planned to be a five year implementation plan to improve employee compensation and to update our compensation plan.

When the great recession began in late 2008 we took steps at that time to control costs. Among our cost control methods were holding employee's salaries pretty much static; putting a hiring freeze in place; and not funding 5 positions.

During the next 4-5 years we were able to hold the line on expenses. At the forefront of these efforts were our employees themselves. They did a marvelous job of "doing more with less". Each year we budgeted for what we needed and then worked hard not to need it. City Council rewarded the efforts of our employees by allowing them to share in the savings. We provided an annual lump sum payment in December to our full-time employees. This helped and the employees were extremely grateful. But, these lump sum payments did not increase their hourly pay rates. So, over the years our pay competitiveness began to erode. It then became increasingly difficult to attract new employees or retain our existing employees.

City Council recognized the need to improve employee compensation and allowed us to implement a staff initiated plan to improve salaries in FY14-15. Council also authorized staff to hire a consultant to take a look at our plan and to see if we were headed in the right direction.

A.J. Gallagher was hired and a new, updated compensation plan has been developed. It was determined that staff was headed in the right direction, but A.J. Gallagher was able to provide a new basis for our compensation plan.

This is the third year of the plan. Once again we will cap market increases at 8%. Most of those getting up to 8% market raises are police patrol officers. They received a similar raise last year as well. Recall we are trying to get patrol officers to the 100th percentile of the market. By contrast all other employees we have set the 50th percentile of market as our target.

The standard market increase for most employees will be 2%. All employees are eligible for an additional 2% merit raise based on the results of their performance evaluation.

The cost to implement the pay plan in the General Operating Fund (including benefits, which includes an 18% increase in health benefits) is \$650,000. The Utility Operating Fund is increasing \$160,000 for salary and benefits.

New Positions & Regrades

The General Fund includes the following new or upgraded positions for a total cost of \$311,000:

- 2 New Traffic Officers
- A Narcotics Detective
- A Systems Analyst for PD
- Asst. Aquatics Coordinator (Regrade)
- Recreation Center Marketing Coordinator (Regrade)
- Personnel Generalist (Regrade)
- Crewleader in Parks (Regrade)

The Utility Operating Fund adds two new positions for a total cost of \$83,000:

- Lead Meter Tech
- Meter reader

Bond Issue Opportunities

As I mentioned, the Master Plan CPAC committee served as the Citizen Bond Task Force during a break in the Master Plan process.

Since they were familiar with the issues facing the city and the priorities they had been discussing, this transition to a Bond Task Force was seamless.

The CPAC/Bond Task Force recommended a \$16 million bond issue go to the voters. This issue was comprised of 5 propositions. They were:

Proposition 1

Downtown Revitalization (\$9,900,000)

Do the next large phase of the downtown revitalization project. This will include all or portions of That Way, Circle Way and North Parking Place.

Proposition 2

Plantation Bridge (\$1,000,000)

Add a second two lane bridge at Plantation at the Flag Lake channel now that Plantation has been widened to 4 lanes.

Proposition 3

Residential Streets (\$3,800,000)

Continue our residential street replacement program in the Woodland Park Subdivision. This will include all or portions of Oleander, Hickory, South Yaupon, Bois d. Arc, and Lotus.

Proposition 4

Drainage (\$800,000)

Drainage improvements in the area of Willow Drive, Daisy, and Blossom.

MANAGER'S MESSAGE

Proposition 5

Traffic Signal & Traffic Lanes (\$500,000)

Add a traffic signal and right turn lanes at Oak Drive and Circle Way at City Hall.

All these propositions were approved by the voters on May 7, 2016.

Fire Department Transition

Since our city's founding we have had a volunteer fire department. Our volunteers over the years have done a remarkable job for our city. The city provides the facilities and equipment for our volunteers. The LJVFD then provides the volunteers to respond to emergencies in our city. Our volunteer fire department is amazing.

But with all things times have changed. Our outgoing volunteer Fire Chief expressed a concern that the city needs to look towards transitioning to a paid department in the future. He pointed out the ongoing difficulty of recruiting volunteers to serve and then to get the proper number of volunteers to respond to a call.

The new volunteer Fire Chief still would like to make the volunteer department work. So, we have discussed a number of options. Currently the city spends about \$1 million on the Fire Department (this includes the paid Fire Marshal's office). To fund a fully paid fire department would probably cost upwards to \$5 million.

One concept being considered is a "pay per call" option that has proved successful in other volunteer departments. This initial step is being considered in this budget. This year a \$50,000 line item has been added. The intent is to, if successful, grow this over the years.

Animal Shelter

In this budget we are adding \$50,000 in the Equipment Replacement Fund to purchase a specialty trailer that we will use as an intake location at our existing shelter. We will also be looking at a facility assessment that will include a new or upgraded Animal Shelter.

Also, we have been in talks with the SPCA to provide land adjacent to the existing shelter for an SPCA adoption center. This would help ease the overcrowding at the shelter.

We will be in discussions with our shelter partners (SPCA, Clute and Freeport) on how to best move forward with these facilities in the future.

Economic Development

In last year's budget Council funded a \$75,000 comparative assessment provided to us by the Texas A&M Extension Service (TEEX). The Lake Jackson Development Corporation (LJDC) is taking that information and will make recommendations on how to disseminate this information out into the internet.

The LJDC will continue implementing their strategic plan.

The new LJDC website is up and running, as is their slogan of "Choose Lake Jackson".

The LJDC board is really doing a good job of setting the path for our future economic development.

The FY 2016-2017 Budget

Major Issues

Among the major issues being addressed by the FY16-17 budget are the continued efforts to improve employee compensation and to enhance public safety.

Another issue that will now affect this budget is the cost to fight the 2016 Brazos River flood and the cost to recover. Our biggest flood casualty was our golf course. I expect it will be very expensive to bring our course back to life. However, the golf course staff is amazing and they had the course opened for limited use on all 18 holes by July 4th weekend! The course still needs serious attention, but this is a positive sign!

The flood costs overall will also possibly impact what capital projects we can do next year. This will be a large part of the conversation this year.

Compensation

As mentioned earlier, this will be the third year of our plan to upgrade our compensation plan. Employees will be eligible for market raises ranging from 2% to 8%. They will also be eligible for a 2% merit raise. The largest group of employees receiving an 8% market increase are our police officers as we work to set their salaries at the 100th percentile of “market”.

Total cost for the market and merit raises are \$467,000 in the General Operating Fund and \$91,000 in the Utility Operating Fund.

Our benefits costs are going up led by an 18% increase in health benefits. The health benefit cost to the General Operating Fund is \$169,000, while it is \$63,000 for the Utility Operating Fund.

We will once again look for a way to reduce these health benefit costs. Over the years we have reduced benefits and shifted more cost to the employee. But the national trend is forever more expensive medical insurance costs.

Public Safety

Some \$133,000 of the \$300,000 in increased market payroll costs are going towards our sworn personnel (Patrol Officers for example). Also we are proposing to hire three new officers and add an I.T. support position.

We propose two new patrol officers. This will cost us an additional \$134,000. One of these positions is bringing the Brazosport College (SRO) officer full-time into our city operation, since the college is moving to their own Police Department.

We also propose a new narcotics officer (\$73,000 salaries and benefits).

A new systems analyst is being assigned to the Police Department to assist the current analyst working at the PD. However, these analysts are actually paid in the Finance Department. The new analysts will cost \$68,000 (salary and benefits).

As I mentioned earlier we will be buying a new \$1.1 million fire truck. This is a “quint truck”, or 75’ ladder truck – smaller than our regular ladder truck. This is being proposed to be paid ½ out of the equipment replacement fund and ½ out of capital projects.

MANAGER'S MESSAGE

And, as mentioned earlier, I had added \$50,000 for the “pay per call” program for our volunteer fire department. This is an initial investment. The plan is to grow this amount each year until we reach a goal of about \$380,000. This was the amount requested by LJVFD for this program.

And, we have allocated \$153,000 in the Equipment Replacement Fund for an upgrade to one of our ambulances.

Tax Rate

I am recommending a tax rate of 33.75 cents/\$100 assessed value. This is down from the current tax rate of 36 cents.

Property values have risen substantially this year. The estimated value of taxable property in Lake Jackson went up significantly. The estimate provided by the Brazoria County Appraisal District for 2016 is \$1,937,071,687. Our 2015 assessed value (as of 4/30/16) was \$1,639,706,525. This is an 18% increase. Of course state law caps any individual residential taxpayer at 10%.

We estimate that after taxpayer appeals and adjustments values should be at \$1,879,932,644. We estimate that \$80 million is from new value being added to the rolls.

Based on this information we have calculated the “effective tax rate” per the state mandated formula at 31.40 cents. The “rollback” rate calculates out to 34.769 cents.

I selected the 33.75 cent rate to generate the revenue necessary to fund the proposed budget. This 33.75 cent tax rate (22.512 cents for operations) will generate \$4,232,113 to the General Fund. When you remove projected rebates for the Dow and HEB economic development agreements, the total to the general fund is \$4,088,843. This is \$286,231 or 7.5% more revenue than the \$3,802,612 budgeted tax revenue in FY15-16. The \$80,720,660 in new value generates \$181,718 for the general fund. Existing properties therefore will be contributing \$104,513 in additional revenue for operations – that is 2.75% more than in FY15-16.

The 33.75 cent tax rate (11.238 cents for debt service) will generate \$2,112,659 to pay our debt payments.

The split of the 33.75 cents is 22.512 cents/\$100 assessed value for operations and 11.238 cents/\$100 assessed value for debt service. This tax rate generates a total of \$6,344,772 for both operations and debt service. The 36 cent 2015/2016 tax rate generated a total of \$5,942,430.

Utility Rates

Last year we had a series of meetings and discussions on the utility rates. As you recall, we were not generating the revenues to fund the Utility Operating Fund. Much of this was and still is due to residents, as a whole, using a lot less water per household. So, in July, 2015 we raised rates to see us through the rest of FY14-15. This worked and we ended the year in the “black”.

We also raised rates in October, 2015 to fund the FY15-16 utility budget. This has worked out well, and we are projecting we will be in the “black” again. During these rate discussions we talked about ways to alter the rate structure. Various options were considered. Council chose to stay with our existing rate structure and simply raise the rates. We then held a workshop after the budget was complete to consider ways to make the rates more “equitable” between residents and businesses. We talked about changing our base rates based on meter size. We talked about rates based on usage; and, just about every other scenario you could think of.

MANAGER'S MESSAGE

In the end City Council gave instructions that base rates be more for multi-family and businesses than for single family. Currently base rates are the same. Council also asked us to consider increasing the cost for heavy users of water.

So, in this proposed budget I have doubled the base rate for meters that serve businesses and apartment complexes. I have also increased the rate above 20,000 gallons of usage.

Here are the rates:

	<u>Current Rates</u>	<u>Proposed FY16-17 Rates</u>
Water Base Rate	\$12.90/month	\$13.05/month
2,000-20,000 Gallons	\$4.00/tgal	\$4.10/tgal
Over 20,000 Gallons	\$4.25/tgal	\$4.60/tgal
Sewer Base Rate	\$13.05/month	\$13.20/month
Over 2000 Gallons	\$4.25/tgal	\$4.40/tgal
Sanitation Rate	\$16.06/month	\$16.60/month
Recycle Rate	\$2.38/month	\$2.40/month
State Sales Tax	<u>\$1.52/month</u>	<u>\$1.57/month</u>
Total Base Bill	\$45.91/month	\$46.82/month

	<u>Current Rate</u>	<u>Proposed FY16-17 Rate</u>
Water (5,000 gallons)	\$24.90	\$25.35
Sewer (5,000 gallons)	\$25.80	\$26.40
Sanitation	\$16.06	\$16.60
Recycling	\$2.38	\$2.40
State sales tax	<u>\$1.52</u>	<u>\$1.57</u>
Total Bill 5,000 Gals.	\$70.66/month	\$72.32

Multi-family/commercial

The only change to the above rates for water and sewer is that the base rates for 2,000 gallons for water will be \$26.10/month and for sewer \$26.40/month for commercial and multi-family accounts.

Highlights of the FY2016-2017 Budget

- The combined General and Utility Operating Budget for FY2016-2017 is proposed at \$32,958,870. This is \$1,991,321 (6.4%) more than the FY15-16 adopted budget of \$30,967,549.
- The General Operating Budget is proposed at \$20,171,297. This is \$1,184,219 (6.2%) more than the \$18,987,078 FY15-16 budget.
- The Utility Operating Budget is proposed at \$12,787,573. This is \$807,102 (6.7%) more than the \$11,980,471 FY15-16 budget.
- The tax rate is proposed at 33.75 cents. This is 2.25 cents (6.2%) less than the current 36 cent tax rate. However, the 33.75 proposed rate is 2.35 cents (7%) higher than the "effective tax rate" of 31.4 cents. The rollback rate is 34.769 cents.

MANAGER'S MESSAGE

- Appraised values increased 18% from \$1,639,706,525 to \$1,937,071,687. We estimate that after appeals and adjustments the final values for FY16-17 will be \$1,879,932,644. Of this we estimate \$80 million will be from new values added to the tax rolls.
- I am recommending market adjustments of up to 8% and merit increases of 2%. What any individual employee receives will depend on how their pay range compares to the market. The majority of those receiving 8% market adjustments are law enforcement. Total cost for market and merit raises are \$558,000 (\$467,000 general fund and \$91,000 utility fund).
- Benefit costs (health, retirement and workers comp) are increasing \$252,000. Of this \$232,000 in the result of an 18% increase in health insurance costs. We are looking at options to further reduce benefits and increase employee share of costs.
- I propose the following new positions:

General Fund

Two Traffic Officers	\$134,000
Narcotics Detective	\$73,000
Systems Analyst for PD	\$68,000
Asst. Aquatics Coord (Regrade)	\$18,000
Rec Center Mkt. Coord (Regrade)	\$9,000
Personnel Generalist (Regrade)	\$6,000
Parks Crewleader (Regrade)	<u>\$3,000</u>
	\$311,000

Utility Fund

Lead Meter Tech	\$43,000
Meter Reader	<u>\$40,000</u>
	\$83,000

(These totals include salary and benefits for each position.)

- Overall \$1,204,000 (60%) of the \$1,991,321 increase in the combined operating budget are for salaries, benefits and new positions. In the General Fund this accounts for \$961,000 (81%) of the \$1,184,219 increase for FY16-17. In the Utility Fund this amounts to \$243,000 (30%) of the \$807,102 increase for FY16-17.
- Utility base rates for residential customers will increase 2% from \$45.91/month to \$46.82/month. The average utility bill for a residential customer using 5,000 gallons will increase from \$70.66/month to \$72.32/month – a 2.3% increase.
- Multi-family/commercial users will see their base rates double per connection.
- The Brazosport Water Authority is raising its water rate from \$2.63/tgal to \$2.93/tgal – an increase of \$226,300 to the Utility Fund.
- Disposal costs at the landfill are going up \$195,800. The landfill actually has a modest increase of 2.1%. The bulk of this increased cost comes from the increasing amount of loose brush our residents are putting out for collection and increased roll-off use by commercial customers.

- Repairs/replacement to our water meters is increasing \$111,764.
- The proposed “pay per call” for the Volunteer Fire Department first year is \$50,000.
- Contract mowing is increasing by \$70,500 to a total of \$425,000.
- Equipment Replacement contributions are increasing by \$92,176 in the General Fund and \$17,948 in the Utility Fund.
- The Utility Services fund (bond payment) is increasing \$50,000 to \$1,619,335.
- Sales tax revenues are forecast to be \$6,800,000 in FY16-17. This is \$850,000 (14.3%) more than the \$5,950,000 budgeted in FY15-16.
- Industrial District receipts will increase 2.1% (\$88,447) to \$4,367,079.
- Gasoline and Diesel costs are down \$93,780 in the General Fund and \$36,660 in the Utility Fund – for a total of \$130,440 in savings.
- Electricity costs are down \$33,555 in the General Fund and \$39,000 in the Utility Fund for a total savings of \$72,555.
- At the April, 2016 Capital Project Workshop, City Council authorized \$1,298,000 in General Capital Projects and \$100,000 in Utility Capital Projects. As noted, this may change dramatically as a result of the Brazos River flood.
- The Brazos River flood will impact the current FY15-16 budget. Total amount of these costs is not known yet. We will discuss this during the budget process.

General Operating Fund **FY 2016-17 Revenues**

Property Tax

The Brazoria County appraisal District has estimated our assessed value at \$1,937,071,687 – 18% over last year’s certified tax roll of \$1,639,706,525. I anticipate property owner appeals will reduce the final value (which we generally receive in late July) to \$1,879,932,644 or about 14.6% more than the FY15-16 certified roll.

I have estimated that \$80 million of the values comes from new properties or improvements being added to the tax roll. If that is the case, and you remove that \$80 million from the estimate to determine the existing property value for FY15-16 we are talking a 9.8% increase in assessed values on existing properties. The history of value increase and decreases of existing properties from year to year is:

MANAGER'S MESSAGE

Assessed Value Increase (Decrease) for Existing Property Year to Year

2001	4.60%
2002	3.02%
2003	3.70%
2004	2.65%
2005	1.88%
2006	1.64%
2007	1.21%
2008	0.79%
2009	<0.40%>
2010	<2.40%>
2011	<3.90%>
2012	0.80%
2013	0.60%
2014	3.60%
2015	6.70%
2016	9.77%

The actual cost to any single taxpayer will depend on whether their individual appraised value increases, decreases, or remains the same.

Tax Rate

I am recommending reducing our 36 cent tax rate to 33.75 cents. Based on the State calculated “effective tax rate” for FY16-17 of 31.40 cents the 33.75 cent tax rate is “increasing” 7.5% from the “effective tax rate”. The “rollback rate” is 34.769 cents.

I am recommending a maintenance and operations rate of 22.51 cents, down from FY15-16 rate of 23.23 cents. The debt service rate for FY2016-2017 will be 11.24 cents, down from the FY15-16 rate of 12.77 cents. This is how our tax rate compares with other communities:

<u>City</u>	<u>Population</u>	<u>Tax Rate</u>	<u>City</u>	<u>Population</u>	<u>Tax Rate</u>
Galena Park	10,900	1.04	Missouri City	70,185	0.54
Alvin	24,300	0.84	Galveston	47,800	0.53
Baytown	75,418	0.82	Katy	15,013	0.53
Brazoria	3,100	0.79	La Marque	14,600	0.49
Richwood	5,100	0.74	Rosenberg	33,188	0.47
Angleton	19,280	0.72	Texas City	41,600	0.45
Deer Park	32,100	0.71	Conroe	63,032	0.42
La Porte	34,654	0.71	Dickinson	18,700	0.41
Pearland	101,900	0.71	Bellaire	17,849	0.39
Clute	10,500	0.66	West University Place	15,369	0.36
Freeport	12,800	0.65	Lake Jackson	28,000	0.36
Seabrook	12,649	0.64	Santa Fe	12,300	0.36
Bay City	17,700	0.60	Tomball	10,800	0.34
Houston	2,099,700	0.60	Lake Jackson Proposed	28,000	0.3375
Manvel	5,200	0.58	Sugar Land	84,511	0.32
Pasadena	152,735	0.58	Webster	10,700	0.25
League City	90,983	0.57	Humble	15,500	0.20
Friendswood	38,479	0.57	Stafford	19,900	0.00

MANAGER'S MESSAGE

Sales Tax

Sales Tax continues to improve. I anticipate sales tax receipts to end FY 15-16 at \$6,520,000. Up 9.6% from the \$5,950,000 million we budgeted in FY 15-16. I am budgeting sales tax revenues to be up another 4.3% next year over the projected 15-16 amount of \$6,520,000 or \$6,800,000 in FY 16-17.

The following chart shows our sales tax collection history since 1999:

Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
1999	\$3,460,834	\$1,730,417	3.52%
2000	3,601,981	1,800,991	4.08%
2001	3,673,682	1,896,841	1.99%
2002	3,778,512	1,889,256	2.85%
2003	3,726,533	1,863,267	<1.38%>
2004	3,810,459	1,905,230	2.25%
2005	3,914,130	1,957,065	2.72%
2006	4,261,667	2,130,834	8.88%
2007	4,618,469	2,309,235	8.37%
2008	4,553,842	2,337,052	<1.40%>
2009	4,634,553	2,408,688	1.77%
2010	4,432,443	2,277,196	<4.36%>
2011	4,562,725	2,355,777	2.94%
2012	4,772,141	2,457,990	4.59%
2013	5,098,359	2,619,312	6.73%
2014	5,226,636	2,752,237	2.62%
2015	6,276,467	3,138,233	20.00%
2016(projected)	6,520,000	3,260,000	3.80%
2017 (budgeted)	6,800,000	3,400,000	4.29%

Industrial District

For the first two years of the most recent Industrial District contract (signed in December, 2011) the amount each city received was set by contract. In our case we received \$4.1 million in both FY11-12 and FY12-13. The growth factor calculation kicked into play in 2013-2014. The growth factor is either the CPI-U or growth in industrial values as determined by the formula included in the contract as applied to the previous year's payment. The CPI-U for calendar year 2015 was 2.1%. This 2.1% is applied to the \$4,315,296 million payment made in 2015-2016 resulting in an increase of \$51,783 for a total of \$4,367,079 for FY16-17.

Franchise Payments

Public utilities who provide services to our residents and use our public right of ways and easements make payments to the City based on State mandated formulas for the use of the public's property. These include electric, gas, cable, telecommunications. We also charge our own solid waste service a franchise fee.

For FY 2016-2017 franchise fees are increasing from \$1,717,775 budgeted in FY15-16 to \$1,737,500 in FY16-17, a difference of \$17,725.

MANAGER'S MESSAGE

Permit Fees

As growth has returned to our area so has the amount we are collecting for building permits and related fees.

We expect to collect \$330,000 in permit fees this year (FY15-16). We had only budgeted to receive \$280,000 in FY15-16. I anticipate this growth will continue and have budgeted for \$340,000 in permit fees for FY16-17.

Municipal Court Fines

Municipal Court fines are down for the second consecutive year. We had budgeted \$538,424 in fine revenues in FY15-16. Projected collections in FY15-16 are \$493,500.

Our motorcycle division took a big hit last year with turnover and injuries. Our motorcycle officers work primarily traffic.

Restaffing the motorcycle division and adding more patrol officers will likely increase traffic enforcement. I am budgeting fine revenue at \$532,385 for FY16-17.

Fine revenue primarily covers the cost of our Municipal Court operations (projected at \$427,485 for FY16-17). It does not come close to covering the cost of our Police Department (\$5,986,963 for FY16-17). That is not its intent. The intent is to seek compliance with traffic laws.

Also of note, the State of Texas has tacked on over the years a litany of fees to each ticket issued that we must collect and then submit to the State.

General Operating Fund

FY 2016-17 Expenditures

I am recommending a General Operating Budget of \$20,171,297. This is \$1,184,219 (6.2%) more than the FY15-16 budget of \$18,987,078.

I have already discussed the details of the increase in costs recommended for FY15-16.

Here is a summary of the changes for FY16-17:

• Salary Increases	\$476,000
• Benefit Cost Increases	\$183,000
• New employees & Reclassifications	\$311,000
• Fire Department "Pay Per Call"	\$50,000
• Contract Mowing Increase	\$70,500
• Increase in Equipment Replacement	\$92,176
• Decrease in Fuel Costs	<\$93,780>
• Decrease in Electric Costs	<\$33,555>

Utility Operating Fund

The Utility Operating Fund budget for FY 2016-2017 is proposed to be \$12,787,573. This is \$807,102 (6.7%) greater than the \$11,980,471 FY15-16 budget.

Utility Operating Fund

FY 2016-17 Revenues

I have previously discussed the utility rate increases primarily to cover the increase in Brazosport Water Authority rate (30 cents per thousand gallons, up to \$2.93/tgal), increased disposal costs at the landfill and to increase Utility Fund employee compensation and add two meter reader positions.

The base bill for residential customers will increase 2% from \$45.91/month to \$46.82/month. The average residential customer uses 5,000 gallons of water. That cost will increase 2.3% from \$70.66/month to \$72.32/month.

The base rate for multi-family and commercial accounts will be double the residential rate. The new water base rate will be \$13.05/month for residential customers. The new multi-family/commercial rate will be \$26.10/month. The residential sewer will be \$13.20/month, so the multi-family/commercial sewer base rate will be \$26.40/month.

The new base rates for residential customers:

	<u>FY15-16</u>	<u>FY16-17</u>
Water	\$12.90/month	\$13.05/month
Sewer	\$13.05/month	\$13.20/month
Sanitation	\$16.06/month	\$16.60/month
Recycle Fee	\$2.38/month	\$2.40/month
Sales Tax	<u>\$1.52/month</u>	<u>\$1.57/month</u>
Total Base Bill	\$45.91/month	\$46.82/month

Rates above the base bill increase as follows:

	<u>FY15-16</u>	<u>FY16-17</u>
Water		
2,000-20,000 gallons	\$4.00/tgal	\$4.10/tgal
Over 20,000 gallons	\$4.25/tgal	\$4.60/tgal
*Sewer		
Over 2000 gallons	\$4.25/tgal	\$4.40/tgal

**Residential sewer is capped at 15,000 gallons per month*

The following chart shows how our proposed rates compare with other cities in our region:

RESIDENTIAL WATER & SEWER

<u>Combined Monthly Rate</u>	<u>5,000 Gals.</u>	<u>Combined Monthly Rate</u>	<u>10,000 Gals.</u>
Galveston	84.83	Galveston	175.43
Baytown	66.34	Baytown	126.92
Houston	60.70	Houston	123.86
West University Place	54.32	Seebrook	96.77
Rosenberg	53.08	West University Place	96.11
Seebrook	52.47	Lake Jackson	94.25
Angleton	52.32	Angleton	93.52
Lake Jackson	51.75	Rosenberg	92.08
Sugarland	49.08	Freeport	79.00
Tomball	48.56	Sugarland	78.23

MANAGER'S MESSAGE

<u>Combined Monthly Rate</u>	<u>5,000 Gals.</u>	<u>Combined Monthly Rate</u>	<u>10,000 Gals.</u>
Humble	47.08	Tomball	77.71
Friendswood	46.80	Webster	75.94
Pearland	46.61	Pasadena	72.50
Freeport	42.75	Friendswood	71.80
Pasadena	39.50	Pearland	70.81
Webster	36.50	Humble	64.31
La Porte	33.39	La Porte	61.04
Katy	24.84	Katy	44.48
Average	\$49.50	Average	\$88.60

Utility Operating Fund FY2016-17 Expenditures

I am recommending a Utility Operating Budget of \$12,787,573. This is \$807,102 (6.7%) more than the FY15-16 budget of \$11,980,471.

Here is the summary of the changes for FY16-17:

- Salary Increases \$91,000
- Benefit Cost Increases \$63,000
- New Employees \$83,000
- Brazosport Water Authority Rate Increase \$226,300
- Increase in sanitation Disposal Costs \$195,000
- Repairs/Replacements of Water Meters \$111,764
- Increase in Equipment Replacement \$17,948
- Increase in Utility Debt Payment \$50,000
- Reduction in Fuel Costs <\$36,660>
- Reduction in Electric Costs <\$39,000>

Other Funds Capital Project Funds

Prior to the Brazos River flood we had anticipated that we would have about \$1.3 million available to allocate in the General Capital Projects fund. And, we estimated about \$100,000 for the Utility Capital Projects. This may all change as the result of the expenses to fight and then recover from the flood.

But, here is what City Council set at the April 25, 2016 Capital Projects Workshop to fund in FY15-16.

The General Capital Projects for FY16-17

Dog Park design	\$35,000
Eastside drainage study	\$300,000
Creeside s/d bridge (3 rd of 5 payments)	\$70,000
Replace fire bunker gear	\$65,000
Transit system (annual)	\$50,000

MANAGER'S MESSAGE

Animal Shelter trailer	\$50,000
A/C replacements (annual)	\$45,000
Sidewalk repairs (annual)	\$40,000
Brazos River flood study	\$25,000
Fire hose replacement	\$25,000
Demo of condemned buildings (annual)	\$20,000
Fire station #1 exterior paint	\$20,000
*Quint 77' ladder truck (Fire)	<u>\$553,000</u>
Total	\$1,298,000

**Other ½ of the cost of this fire truck is in the Equipment Replacement Fund.*

Utility Capital Projects

Allocated	<u>\$100,000</u>
Total	\$100,000

As I discussed last year, we have had to look at other options to fund the backlog of capital projects – especially in the utility area.

I showed this chart earlier, but repeat it here to show a possible way forward using debt to address the larger projects.

Potential Debt Issues (2015-2026)

Year	General Fund	Utility Fund	1/2 Cent	Total
2016	\$3,000,000	\$3,000,000	\$3,900,000	\$9,900,000
2017	4,000,000	5,000,000		9,000,000
2018	9,000,000			9,000,000
2019		5,000,000	4,600,000	9,600,000
2020	6,250,000			6,250,000
2021				0
2022	6,250,000	2,500,000		8,750,000
2023				0
2024	6,250,000	2,500,000		8,750,000
2025			6,000,000	6,000,000
2026	6,250,000	2,500,000		8,750,000
Total	\$41,000,000	\$20,500,000	\$14,500,000	\$76,000,000

I have discussed the \$16 million bond issue that voters approved in May, 2016. This will be sold in three phases to allow the least affect on our tax rate.

We have also built in to future utility rate increases the sale of revenue bonds to fund utility infrastructure projects.

The \$3 million in revenue bonds to be sold in late 2016 is to fund a portion of the cost of the extension of the sewer system to the airport/future airport business park/Alden area. Another \$1.5 million for this sewer extension project is coming from the ½ cent optional sales tax. Also coming from the ½ cent optional sales

MANAGER'S MESSAGE

tax is \$2.5 million to build a new force main from lift station 25 near the back of the Brazos Mall to the sewer plant. This will increase capacity for the mall area.

In 2017 we are proposing another \$5 million in revenue bonds. This will primarily fund a new sewer force main from lift station 1 to the Wastewater Treatment Plant. This \$5 million will also fund a number of lift station improvements and utility line replacements.

In 2019 we schedule another \$5 million revenue bond. The main project at that time is to replace the water tower and water well at the Oak Drive pump station. That will cost about \$3.5 million. The balance of the \$5 million will go to projects on the capital projects list and to be determined at that time.

I do expect utility revenues to improve over time. And, if we continue to be frugal in our expenditures we should be able to begin having year end savings in the utility operating fund that can be used to pay for smaller capital projects on a cash basis.

We strive to maintain a \$500,000 minimum balance in each capital projects fund. Those may get used because of the recent flood to help with flood mitigation projects. But, we must be careful and judicious in using those funds because Hurricane Season is upon us!

Parks Fund

Parks Board funds are dedicated to be used for park and recreation projects. The initial funding for the fund came from the sale of a portion of Dunbar Park to TxDot for the right of way for SH 288 over 36 years ago. Additional funds came from developers who chose to make a cash payment in lieu of parkland when they developed a subdivision.

Over the years this fund balance has steadily dropped as the Parks Board funded improvements to our parks and youth sports facilities. Every now and then after a “good year” I would recommend a transfer from year end savings to the parks fund. The last time this was done was a \$100,000 transfer in FY 10-11. In May, 2014 voters approved the sale of a small park area in the Oak Woods Addition area to HEB. The property sold for \$60,000 and was used for improvements at Morrison Park at Shy Pond.

Anyway, the current fund balance is \$133,447 and there is little prospect for future funding. The Parks board has voted to recommend the following budget for FY16-17:

Kid Fishing Event	\$4,500
Community (matching) Park Improvement Funds	\$25,000
Contingency	<u>\$10,000</u>
Total	\$39,500

This will leave a projected balance of \$93,947 at 9/30/17.

Actually our parks/recreation system now has a more stable source of funding from the Economic Development (½ cent optional sales tax). These funds have built the Recreation Center, the Civic Center, the Golf Course, the Outdoor Pool and the Youth Sports Complex.

Currently we are using these funds to make major repairs/improvements to our Parks/Recreation system and the golf course. We are setting aside about \$354,000 in FY2016-2017 from the Economic Development Fund to meet the various capital priorities set by the Parks Board and City Council.

MANAGER'S MESSAGE

And as you can see in the potential debt issue chart discussed previously, we have some \$4.6 million in potential ½ cent optional sales tax funds available as we pay off the debt on the Recreation Center. Various parks projects identified by the Parks Master Plan will be considered at that time.

Equipment Replacement Fund

For major pieces of equipment-(generally our “rolling stock”) we set aside an annual amount for each designated unit in an effort to provide available funds for when that particular unit needs replacing. This fund has been indispensable in keeping our fleet up to date. This year I recommend the following purchases:

<u>Equipment Type</u>	<u>Amount</u>
Replace van in Administration (CNG)	\$35,000
Replace two patrol vehicles (units 1106 & 1107)	\$97,422
Replace PD video system	\$72,000
*New quint (75” ladder) truck-Fire Dept.	\$570,000
Replace ambulance unit 1059	\$153,850
Replace Humane truck (unit 1031) (CNG)	\$38,000
Replace crew cab (unit #824) in streets (CNG)	\$40,000
Replace “speed trailers” (2)	\$14,000
Replace three exmark mowers (1082, 1083, 1084)	\$30,000
Add new exmark mower	\$10,000
Replace Parks pickup (#744) (CNG)	\$35,000
Replace dance floor at Civic Center	\$25,000
Replace handheld meter reading devices	\$16,000
Replace utility backhoe with deeper reach	\$120,000
Replace sanitation commercial roll-off truck (752)	\$285,000
Computer equipment and software	<u>\$288,320</u>
Total	\$1,829,592

**The other ½ of purchase cost is budgeted in General Capital Projects.*

The impact of these acquisitions, especially new items added to the fleet, will be felt in next year’s operating budget through contributions to the Equipment Replacement Fund. These impacts are listed by department in the Equipment Replacement Fund portion of the budget.

Motel Occupancy Tax Fund

The city collects a 7 cent motel occupancy tax on motel room rentals in the city. The State collects an additional 6 cents. Use of local hotel occupancy tax (HOT) funds is rigidly regulated by the State. These funds can only be used for purposes allowed by State law.

We currently have five hotels in operation (Candlewood Suites, the Clarion, Comfort Suites, Super 8 and Best Western Plus). We also have three additional hotels approved (Courtyard by Marriott, Staybridge Suites and LaQuinta Del Sol). The Courtyard by Marriott and Staybridge Suites have started construction. Both of these new hotels are located at the Brazos Mall.

We estimate \$577,749 in revenue from our hotels in FY16-17 and an ending balance of \$559,548 at 9/30/17.

Our current method of distribution of the funds would provide the following to our various recipients:

MANAGER'S MESSAGE

<u>HOT Fund Recipient</u>	<u>Cents</u>	<u>FY16-17</u>
Fine Arts Center	1.0 cent	\$71,750
Museum of Natural Science	1.5 cents	\$107,625
Tourism (chamber)	2.0 cents	\$148,625
LJ Historical Museum	1.5 cents	\$107,625
Promotion of FOL and Other Events	<u>1.0 cents</u>	<u>\$76,875</u>
Total	7.0 cents	\$515,350

City Council has formed a sub-committee to review how funds are distributed. This sub-committee has met with the various fund recipients and they are working on a modification on how these funds will be distributed in the future. This will be an item of discussion during the budget process.

Economic Development Fund

This fund is administered by the Lake Jackson Development Corporation (LJDC). The corporation receives its funding from the ½ cent optional 4B economic development sales tax authorized by voters in May, 1995. Use of these funds is restricted to the language on the ballot as approved by the voters and by State law. To fund a project the City Council reviews the initial request. If appropriate, City Council will send the proposal to one or more of our volunteer boards and commissions. City Council will then send the project to the LJDC. The bylaws of LJDC require a public hearing process. The LJDC determines if the project meets the criteria set by the ballot language and State law as an eligible project. The LJDC also determines if funding is available for the proposed project. Then the project is sent back to City Council for consideration and approval.

In FY2013-14 City Council spent considerable time discussing economic development and how to make the LJDC Board a more pro-active board.

To this end council revised the by-laws of the LJDC to change the composition of the board, to have this board meet more frequently and to give the board more responsibility in the economic development process. City Council then submitted to the voters in May 2014 a proposition to remove the current restrictive language on what ½ cent optional sales tax economic development funds could be spent on. They asked voters to give the LJDC/city the authority to spend these funds on any of the purposes allowed under state law. This included the hiring of a paid economic development staff. (Voters rejected this proposition). The “new” board and the City Council are still restricted to the original ballot language approved by voters in 1995. This ballot language limits the use of our ½ cent funds to “...provisions for payment of the costs of land, buildings, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises.”

Of course it was a misnomer that the city was not promoting economic development. Yes, the initial use of the 4B ½ cent optional sales tax went to build recreational opportunities such as the outdoor pool, Recreation Center, Youth Sports Complex, the Wilderness Golf Course, and the Civic Center and Veteran’s Memorial Plaza. Since 2007 the city has used ½ cent funds and other economic development incentives to the tune of some \$28 million to invest in the economic growth of our city. The biggest of these projects is the revitalization of our downtown streets. We have spent or committed some \$10 million to the first three phases. We are planning to spend, over the next 10 years another \$16 million to complete the full replacement of the downtown streets and city utilities. Much of this funding is projected to come from the LJDC.

The LJDC/City provided \$300,000 toward the \$700,000 plus mall entry road off of SH288. This work was completed in 2014. The mall has credited our participation on this road with helping to attract major new tenants to their property. And, it opened up an 8 acre outparcel on part of which The Courtyard by Marriott is under construction.

We also, along with the use of section 380 tax incentives, have leveraged use of our LJDC funds to pay for public infrastructure for the new Dow Texas Innovation Center (\$2.5 million). This is bringing into the heart of our city 2,100 employees.

We also leveraged the use of \$3 million in LJDC funds to facilitate the redevelopment of the 40 acre Oak Woods addition (HEB) development. We have committed up to \$3 million to pay for the public infrastructure upgrades to upgrade this formerly blighted area into a first class development. We paid for replacing and relocating the old roadways and building new roads, providing new water and sewer lines and providing drainage for the area.

We have used \$1.5 million in LJDC funds to help in the efforts to extend water service to the airport/Alden area. Another \$1.5 million is earmarked to help pay to expand sewer service to this same area as part of a larger \$4.5 million project.

Again, when you combine together the LJDC funds, revenue bonds and tax incentives for all of these projects, our economic development investments since 2007 are in excess of \$28 million.

The LJDC and City Council approved the \$5.5 million needed to pay for the infrastructure improvements necessary to help the Dow Innovation Center and the Oak Woods addition (HEB) projects. Those bonds were sold in late 2014.

The LJDC has held public hearings and is recommending the following “projects” for City Council to approve in the FY16-17 budget.

- Parks/Recreation Projects \$354,000
(Rec Center improvements, Jasmine tennis courts rehab, MacLean pavilion upgrades, park signage)
- Force Main/Lift Station 25 to WWTP \$2,400,000

The ½ cent optional sales tax has been a tremendous benefit to our economic development efforts. Even with the ballot restrictions we have used these funds as intended by the voters and provided outstanding quality of life projects and been instrumental in providing infrastructure improvements to downtown as well as infrastructure public improvements that attracted the likes of Dow Chemical and HEB to our city center.

The Golf Course Fund

All bets are off at this time. The Brazos River flood in June inundated the fairways and bunkers.

We are working with our Kemper personnel to bring the course back to playing condition as soon as possible.

Costs to repair the course and the lost revenue we will see will be fully discussed through the recovery process and through this budget process.

So, the “budget” included in this document is what was submitted to us by Kemper prior to the flood.

MANAGER'S MESSAGE

Conclusion

As required by our City Charter this budget is balanced and presented in a “line-item” format. The proposed budget contains my recommendations and projections. The “visioning process” guided my preparation of the budget. I also rely heavily on the advice and participation of my Directors and Department Heads. I am most appreciative of the valuable assistance provided by my budget staff (comprised of myself; Modesto Mundo, Assistant City Manager; Pam Eaves, Finance Director; and Michael Coon, Assistant to the City Manager).

We have a veteran City Council. We also congratulate Mayor Joe Rinehart and Council members Will Brooks and “Buster” Buell on their re-election. To all our council members, staff offers you all the support you need to help you with your duties and responsibilities. Previous council members have left in place an outstanding goals and visioning process which has guided our City and helped in the preparation of this budget.

While this document gives the appearance of the final budget, it is not. Our City Charter requires that I submit a full and balanced detailed budget proposal to you each year. The final adopted budget will be developed through the hard work and input of the City Council, interested citizens, and our dedicated City employees.

As I stress each year, the annual budget is far more than a financial document. The budget is an important planning tool. We set not only next year’s expenditures, we also examine and set our near and long term goals and objectives. This document shows what we have accomplished and what we hope to accomplish next year and in the years to come.

The budget staff strives to make the budget easy to read and use, yet thorough and comprehensive. As I noted earlier the City Charter requires that I submit the budget to City Council in a “line-item” format. This I do, but we also employ a “modified performance based” budget format which reflects how our expenditures work to carry out the overall vision of the City.

We also follow the guidelines established by the Government Finance Officers Association (GFOA) in preparing the annual budget. We have been honored to have received twenty-four (24) consecutive “Distinguished Budget Presentation Awards” from GFOA for our budget documents. Our goal is to receive our 24th award for the final FY 2016-2017 budget. Each year GFOA reviewers look at our budget document; grade us on our ability to meet the established guidelines and to make suggestions. We incorporate suggestions made each year by the reviewers as much as we can and still comply with our City Charter requirements. This year you will see a concerted effort to tie all our workload and performance measures to our Strategic Plans Goals and Objectives. You will also see a new “fresh” design of our department pages.

This budget has a heavy public safety focus. We are adding four positions to the Police Department. Patrol officers are getting 10% raises (8% market and 2% merit). We are replacing two patrol vehicles and the PD video system.

The Fire Department is getting a \$1.1 million new fire truck. This is a “quint” (75”) ladder truck. We are also beginning a program to allow the volunteer department to implement a “pay per call” system (\$50,000 for this first year).

We are upgrading one of our ambulances to a tune of \$153,000.

To help pay for all of this I am recommending a tax rate of 33.75 cents. While lower than the current 36 cent tax rate, this 33.75 cent rate is 7.5% higher than the projected effective tax rate of 31.40 cents. All of this is because of a substantial increase in appraised properties.

MANAGER'S MESSAGE

The Master Plan process was completed in June, 2016. Great thanks to our Comprehensive Plan Advisory Committee (CPAC) for their outstanding work on this important guide to our future. Also thanks to our City Council and Planning Commission for heavy involvement in this process. This document will guide us for the next 20 years!

Our Parks Master Plan is currently underway and should be complete in the fall.

Our employees are the heart and soul of this organization. Their hard work, dedication and innovation saw us through the great recession and into this period of phenomenal growth our area is experiencing. Our employees continued to show their tireless dedication to our city during the May/June Brazos River flood. Through their efforts no home or business got flood water in them!

The City Council through the annual goals and visioning process set the direction and priorities that guided my staff and I in the preparation of this budget.

I know the Brazos River flood has left some issues and costs still to be determined. But overall this proposed budget addresses the goals set by City Council.

Our budget workshop will be on Saturday July 16th and will begin at 8am here at City Hall. All are welcome to attend.

Staff and I look forward to working with you and our citizens to develop the final budget for FY 16-17.

Respectfully submitted,



William P. Yenne
City Manager

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ORGANIZATIONAL CHARTS



LAKE JACKSON

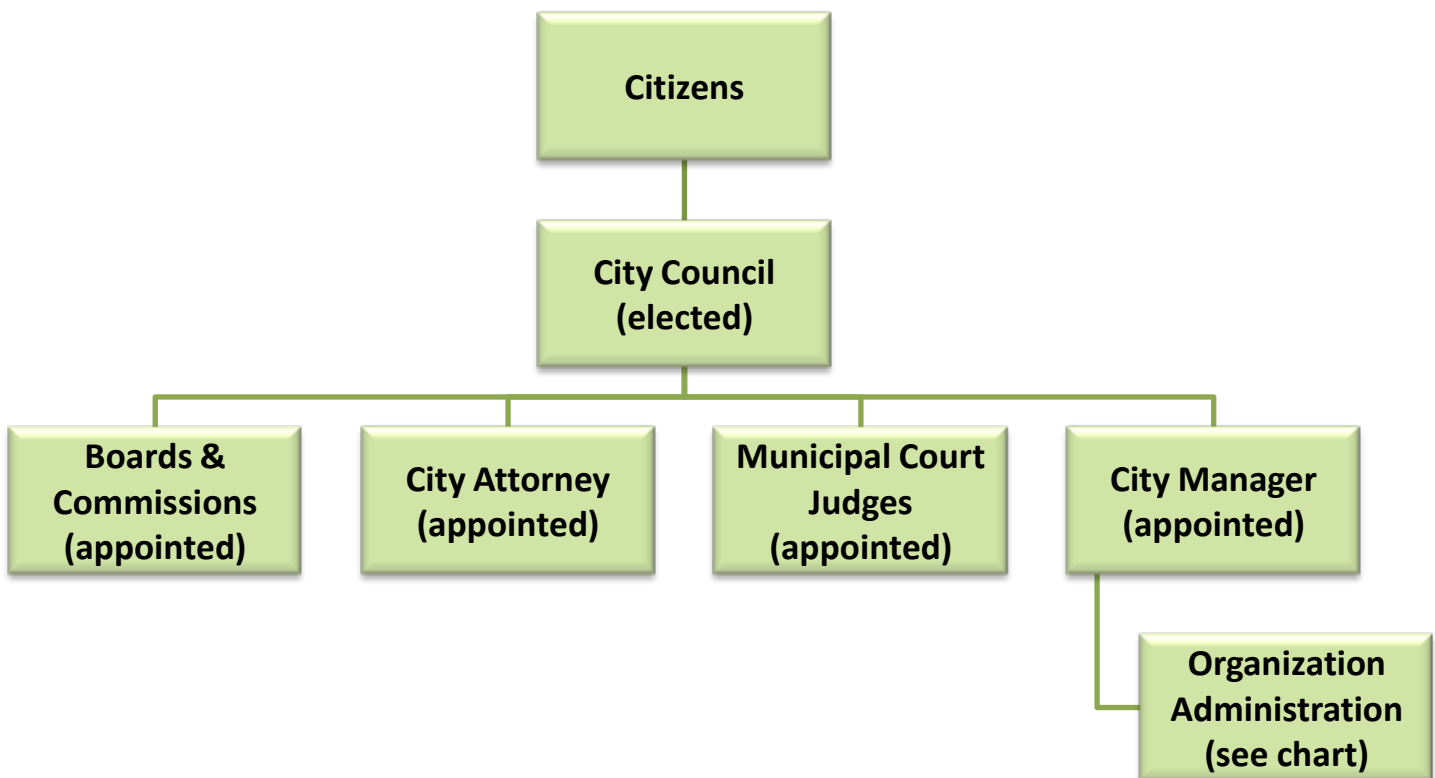
City of Enchantment

City of
Enchantment

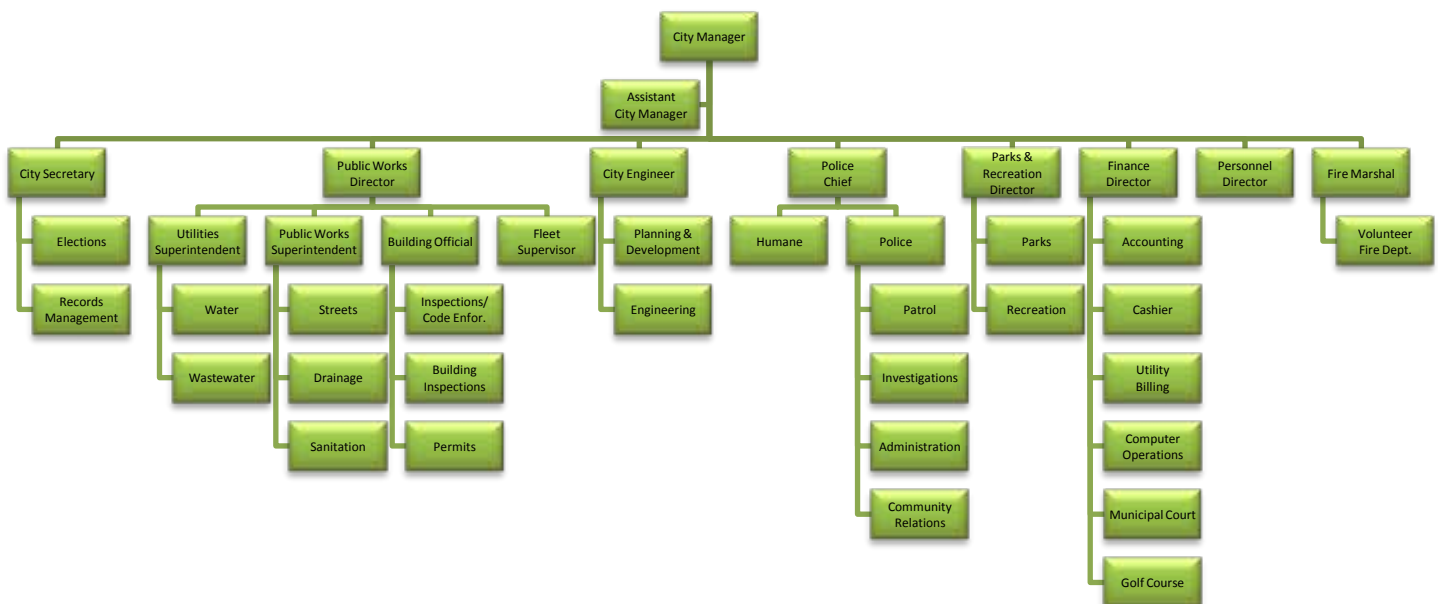


ORGANIZATIONAL CHART: CITY OF LAKE JACKSON

"Council-Manager Government"



ORGANIZATIONAL CHART: ADMINISTRATION



Aerial view of Lake Jackson from South Parking Place.



BUDGET SUMMARIES

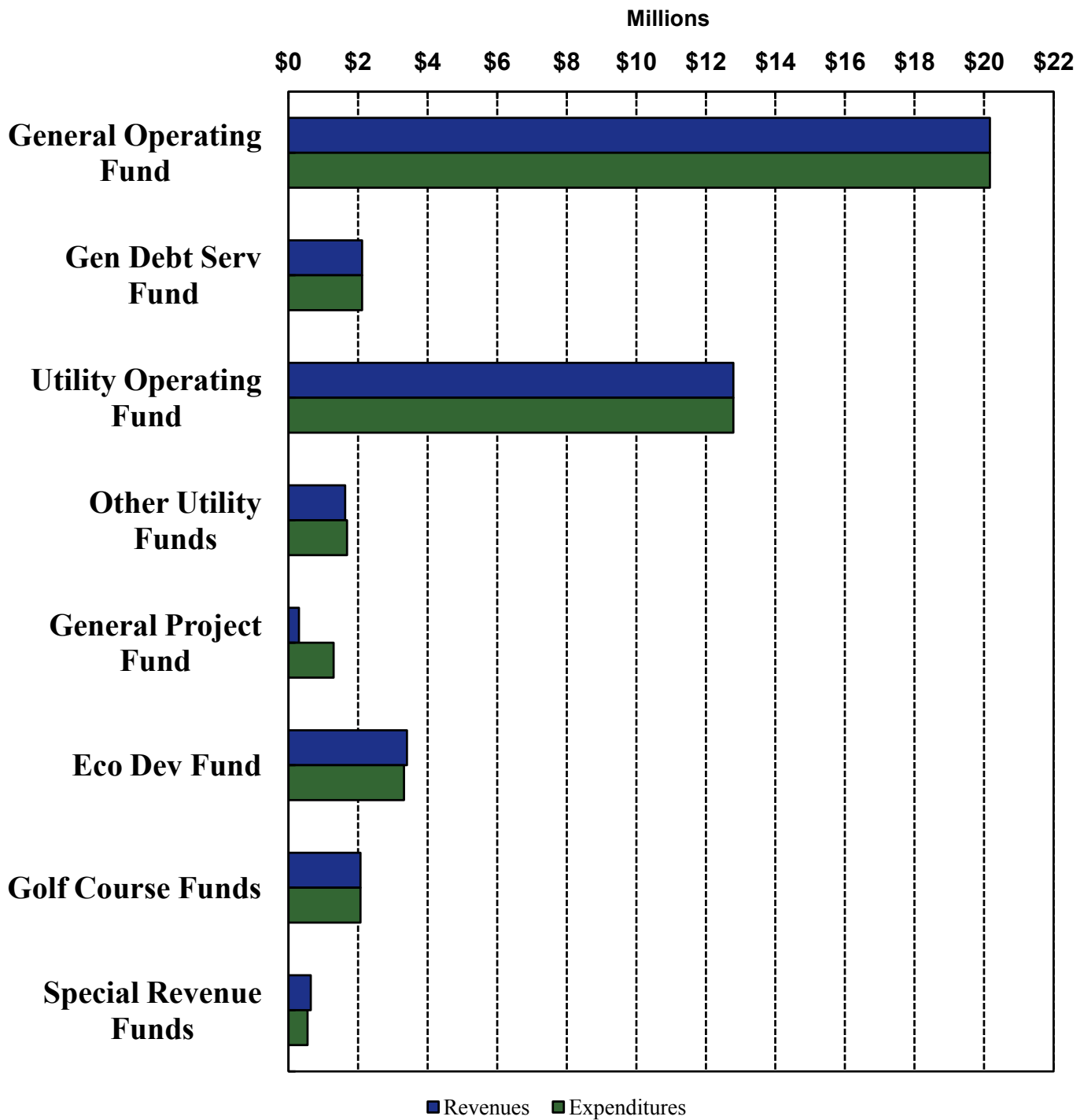


LAKE JACKSON

City of Enchantment



ALL FUNDS REVENUES & EXPENDITURES



ALL FUNDS SUMMARY

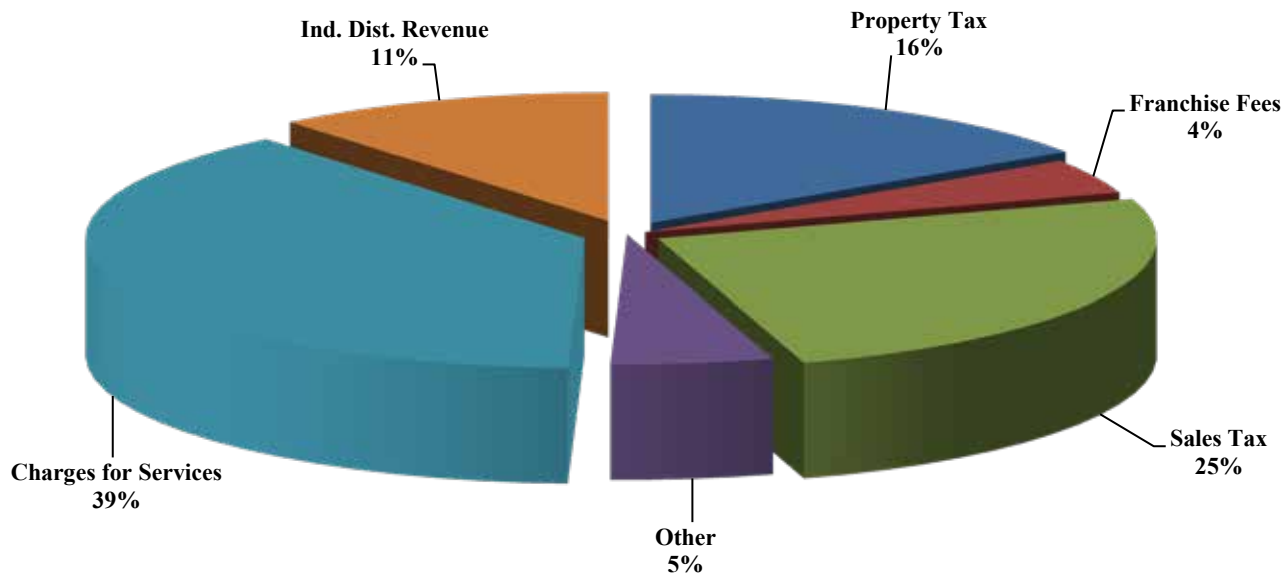
TOTAL REVENUES AND EXPENDITURES BY FUND

REVENUES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2014 - 15	2015 - 16	2015 - 16	2016 - 17
GENERAL OPERATING FUND	\$ 19,190,566	18,987,078	19,438,709	20,171,297
OTHER GENERAL FUNDS	1,864,029	1,924,641	1,997,530	2,060,926
GEN DEBT SERV FUND	2,205,026	2,115,554	2,115,554	2,120,659
GENERAL PROJECT FUND	267,450	739,263	841,245	3,000
UTILITY OPERATING FUND	11,354,296	11,980,471	12,076,421	12,787,573
OTHER UTILITY FUNDS	1,599,551	1,576,835	1,577,715	1,627,715
ECONOMIC DEVELOPMENT FUND	3,145,066	3,145,000	3,273,000	3,412,000
GOLF COURSE FUNDS	2,012,475	2,088,244	2,036,616	2,073,568
SPECIAL REVENUE FUNDS	612,034	560,300	650,043	640,050
SUBTOTAL	\$ 42,250,493	\$ 43,117,386	\$ 44,006,833	\$ 44,896,788
INTERFUND TRANSFERS	(5,017,249)	(5,108,966)	(5,122,430)	(5,276,751)
TOTAL	\$ <u>37,233,244</u>	\$ <u>38,008,420</u>	\$ <u>38,884,403</u>	\$ <u>39,620,037</u>

EXPENDITURES	ACTUAL	BUDGET	ESTIMATED	PROPOSED
	2014 - 15	2015 - 16	2015 - 16	2016 - 17
GENERAL OPERATING FUND	\$ 17,043,998	\$ 18,987,078	\$ 18,599,445	\$ 20,171,297
OTHER GENERAL FUNDS	1,607,363	1,954,100	1,969,652	1,990,592
GEN DEBT SERV FUND	2,215,596	2,115,554	2,100,260	2,120,659
GENERAL PROJECT FUND	985,275	970,000	2,389,428	1,298,000
UTILITY OPERATING FUND	11,108,031	11,980,471	11,800,946	12,787,573
OTHER UTILITY FUNDS	1,912,558	2,291,917	2,291,917	1,685,000
ECONOMIC DEVELOPMENT FUND	3,038,478	3,065,912	3,331,176	3,323,441
GOLF COURSE FUNDS	2,098,903	2,037,592	2,053,838	2,073,535
SPECIAL REVENUE FUNDS	560,471	542,999	537,955	546,190
SUBTOTAL	\$ 40,570,673	\$ 43,945,623	\$ 45,074,617	\$ 45,996,287
INTERFUND TRANSFERS	(5,017,249)	(5,108,966)	(5,122,430)	(5,276,751)
TOTAL	\$ <u>35,553,424</u>	\$ <u>38,836,657</u>	\$ <u>39,952,187</u>	\$ <u>40,719,536</u>

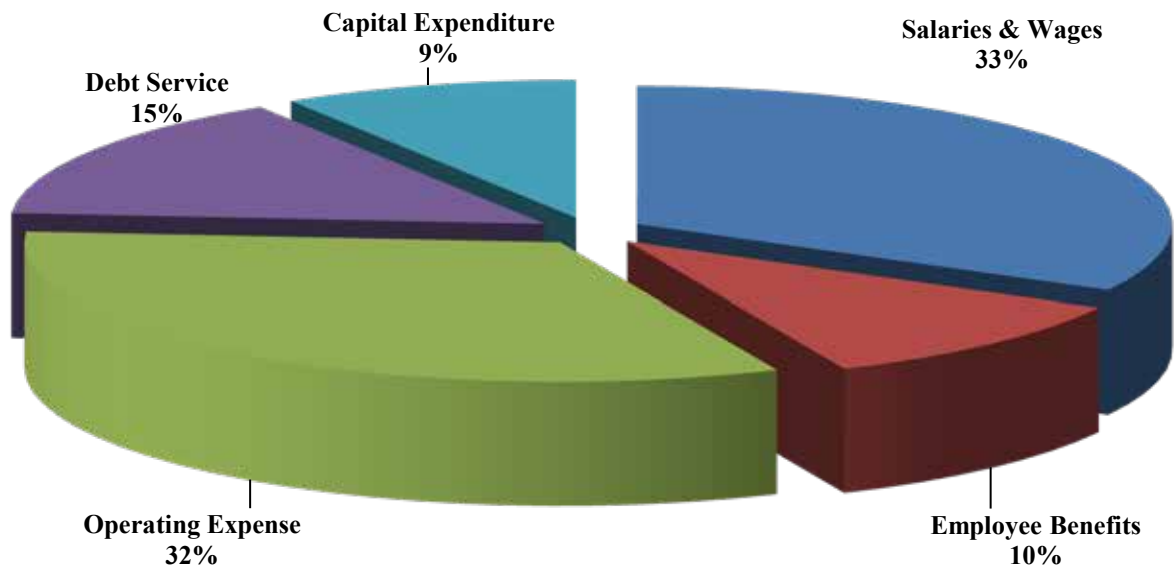
ALL FUNDS REVENUES BY CATEGORY

REVENUES	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ESTIMATED	2016-17 PROPOSED
PROPERTY TAX	\$ 5,806,444	\$ 5,910,166	\$ 5,907,554	\$ 6,201,502
CITY SALES & USE TAX	9,129,363	9,085,000	9,480,000	10,000,000
MOTEL OCCUPANCY TAX	498,844	460,000	527,851	512,500
FRANCHISE FEES	1,734,149	1,695,775	1,723,549	1,723,500
INDUSTRIAL DISTRICT REVENUE	4,249,304	4,278,632	4,315,296	4,367,079
LICENSES & PERMITS	772,304	506,045	588,635	553,400
CHARGES FOR SERVICES	13,559,618	14,276,615	14,362,183	15,215,641
MUNICIPAL COURT FINES	573,301	576,425	520,500	559,385
INTERGOVERNMENTAL	96,781	829,262	92,000	34,000
INTEREST	64,634	66,500	82,722	79,430
MISCELLANEOUS	748,502	324,000	1,284,113	373,600
TOTAL REVENUES	\$ 37,233,244	\$ 38,008,420	\$ 38,884,403	\$ 39,620,037

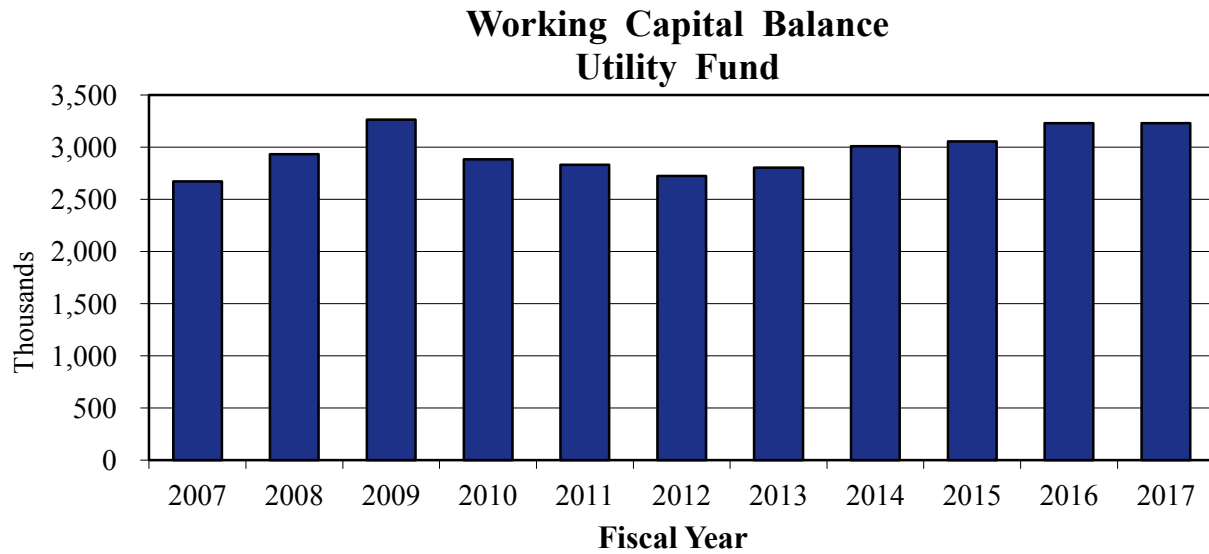


ALL FUNDS EXPENDITURES BY CATEGORY

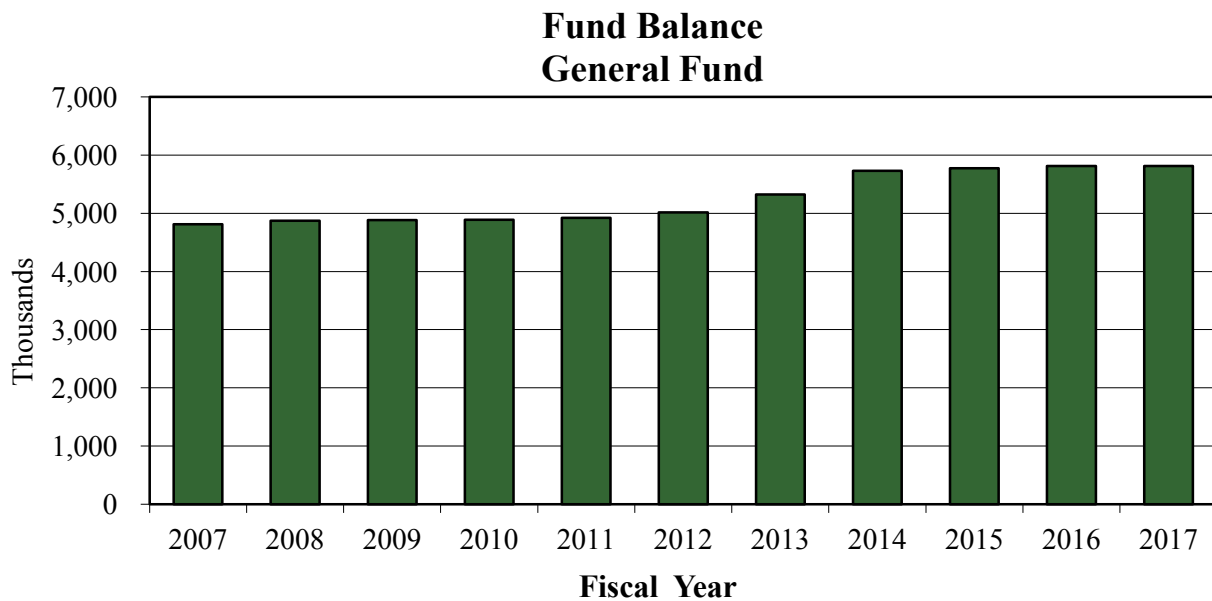
<i>EXPENDITURES</i>	2014 - 15 ACTUAL	2015 - 16 BUDGET	2015 - 16 ESTIMATED	2016 - 17 PROPOSED
SALARIES & WAGES	\$ 11,289,353	\$ 12,360,165	\$ 12,259,554	\$ 13,396,793
EMPLOYEE BENEFITS	3,343,131	4,056,337	3,527,210	4,263,900
OPERATING EXPENSES	11,886,619	12,693,522	12,798,287	13,389,151
DEBT SERVICE	5,781,475	5,858,383	5,620,222	6,025,100
CAPITAL PROJECTS	1,783,716	1,974,500	3,842,559	1,752,000
EQUIPMENT PURCHASES	<u>1,469,130</u>	<u>1,893,750</u>	<u>1,904,355</u>	<u>1,892,592</u>
<i>TOTAL EXPENDITURES</i>	\$ <u>35,553,424</u>	\$ <u>38,836,657</u>	\$ <u>39,952,187</u>	\$ <u>40,719,536</u>



FUND BALANCE HISTORY & PROJECTIONS



Working capital balances are used for the proprietary funds because; for our City, working capital balances best represent the available resources with which to fund current expenditures.



GENERAL FUNDS BALANCE ANALYSIS

FUND	GENERAL OPERATING FUND	GENERAL DEBT SERVICE	GENERAL CAPITAL PROJECTS	EQUIPMENT REPLACEMENT FUND
FUND BALANCE 9-30-14	\$ 6,729,729	705,634	1,903,546	5,813,661
TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(1,000,000)		1,000,000	
TO PARKS FUND				
REVENUES FISCAL YEAR 2015	19,190,566	2,205,026	267,450	1,761,032
EXPENDITURES FISCAL YEAR 2015	17,043,998	2,208,846	985,275	1,381,340
FUND BALANCE 9-30-15	\$ 7,876,297	\$ 701,814	\$ 2,185,721	\$ 6,193,353
TRANSFERS TO CAPITAL				
TO GENERAL PROJECTS	(1,350,000)	0	1,350,000	0
TO UTILITY PROJECTS	(750,000)			
TO GOLF COURSE FUND	0			
TO GENERAL CONTINGENCY	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	5,776,297	701,814	3,535,721	6,193,353
FISCAL 2016 PROJECTED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,173,911
FROM UTILITY OPERATING	0	0	0	636,516
ADMINISTRATIVE TRANSFERS				
FROM GENERAL CONTINGENCY	0	0	0	0
FROM UTILITY FUND	540,390	0	0	
FROM ECONOMIC DEVL. FUND	350,000	0	0	
ALL OTHER REVENUE	18,548,319	2,115,554	841,245	61,561
	19,438,709	2,115,554	841,245	1,871,988
FISCAL 2016 PROJECTED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	25,000	0	0	0
TO EQUIPMENT REPLACEMENT	1,173,911	0	0	0
ALL OTHER EXPENDITURES	17,401,034	2,094,260	2,389,428	1,811,033
	18,599,945	2,094,260	2,389,428	1,811,033
PROJECTED FUND BALANCE 9-30-16	6,615,061	723,108	1,987,538	6,254,308
PROJECTED TRANSFERS TO CAPITAL				
TO GENERAL CAPITAL PROJECTS	(800,000)	0		0
TO PARKS FUND	0	0	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	5,815,061	723,108	1,987,538	6,254,308
2017 BUDGETED REVENUES				
TRANSFERS IN				
FROM GENERAL OPERATING	0	0	0	1,266,087
FROM UTILITY OPERATING	0	0	0	654,464
ADMINISTRATIVE TRANSFERS				
FROM UTILITY FUND	540,390	0	0	0
FROM ECONOMIC DEVL. FUND	350,000	0	0	0
FROM GENERAL CONTINGENCY	0	0	0	0
ALL OTHER REVENUE	19,280,907	2,120,659	3,000	18,000
	20,171,297	2,120,659	3,000	1,938,551
BUDGETED EXPENDITURES				
TRANSFERS OUT				
TO SPECIAL EVENTS FUND	25,000	0	0	0
TO CAPITAL PROJECTS	0	0	0	0
TO EQUIPMENT REPLACEMENT	1,266,087	0	0	0
ALL OTHER EXPENDITURES	18,880,210	2,112,659	1,298,000	1,829,592
	20,171,297	2,112,659	1,298,000	1,829,592
BUDGETED FUND BALANCE 9-30-17	\$ 5,815,061	\$ 731,108	\$ 692,538	\$ 6,363,267
TARGET FUND BALANCE	RANGE	\$ 0	\$ 500,000	\$
Low 25% of Operating Budget	\$ 5,042,824			
High 33% of Operating Budget	\$ 6,656,528			

UTILITY FUNDS BALANCE ANALYSIS

FUND	UTILITY OPERATING FUND	UTILITY DEBT SERVICE	UTILITY PROJECTS FUND
FUND BALANCE 9-30-14	\$ 3,009,623	2,340,883	890,484
TRANSFERS TO CAPITAL			
UTILITY CAPITAL PROJECTS	0		
FUND BALANCE AFTER CAPITAL TRANSFERS	3,009,623		
REVENUES INCLUDING TRANSFERS	11,354,296	1,597,503	101,257
EXPENDITURES INCLUDING TRANSFERS	11,108,031	1,543,012	369,546
FUND BALANCE 9-30-15	\$ 3,255,888	2,395,374	622,195
TRANSFERS TO CAPITAL			
UTILITY CONTINGENCY FUND	50,000		
UTILITY CAPITAL PROJECTS	150,000	0	
FUND BALANCE AFTER CAPITAL TRANSFERS	3,055,888	2,395,374	622,195
2016 PROJECTED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING	0	1,569,335	150,000
FROM GENERAL FUND			750,000
ALL OTHER REVENUE	12,076,421	6,300	1,200
	12,076,421	1,575,635	901,200
2016 PROJECTED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	540,390		
TO UTILITY DEBT SERVICE	1,569,335		
TO UTILITY CONTINGENCY	0		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	636,516		
ALL OTHER EXPENDITURES	9,054,705	1,541,917	750,000
	11,800,946	1,541,917	750,000
PROJECTED FUND BALANCE 9-30-16	3,331,363	2,429,092	773,395
PROJECTED TRANSFERS TO CAPITAL			
TO UTILITY CAPITAL PROJECTS	100,000	0	0
FUND BALANCE AFTER CAPITAL TRANSFERS	3,231,363	2,429,092	773,395
2017 BUDGETED REVENUES			
TRANSFERS IN			
FROM UTILITY OPERATING		1,619,335	0
FROM ECONOMIC DEVL. FUND			
ALL OTHER REVENUE	12,787,573	6,500	1,000
	12,787,573	1,625,835	1,000
2017 BUDGETED EXPENDITURES			
TRANSFERS OUT			
ADMINISTRATIVE TRANSFER			
TO GENERAL FUND	540,390		
TO UTILITY DEBT SERVICE	1,619,335		
TO UTILITY CAPITAL PROJECTS	0		
TO EQUIPMENT REPLACEMENT	654,464		
ALL OTHER EXPENDITURES	9,973,384	1,585,000	100,000
	12,787,573	1,585,000	100,000
BUDGETED FUND BALANCE 9-30-17	\$ 3,231,363	\$ 2,469,927	\$ 674,395
TARGET FUND BALANCE	RANGE	\$ 2,139,677	\$ 500,000
Low 25% of Operating Budget	\$ 3,196,893		
High 33% of Operating Budget	\$ 4,219,899		

OTHER FUNDS BALANCE ANALYSIS

<i>FUND</i>	<table><tr><td>ECONOMIC</td><td>MOTEL</td><td></td></tr><tr><td>DEVELOPMENT</td><td>OCCUPANCY</td><td>PARK</td></tr><tr><td>FUND</td><td>FUND</td><td>FUND</td></tr></table>			ECONOMIC	MOTEL		DEVELOPMENT	OCCUPANCY	PARK	FUND	FUND	FUND
ECONOMIC	MOTEL											
DEVELOPMENT	OCCUPANCY	PARK										
FUND	FUND	FUND										
FUND BALANCE 9-30-15	\$ 2,519,354	\$ 49,798	\$ 172,762									
PROJECTED REVENUES												
TRANSFERS IN												
FROM ECONOMIC DEVL. FUND	0	0	0									
FROM GENERAL FUND	0	0	0									
ALL OTHER REVENUE	3,273,000	527,951	726									
	<u>3,273,000</u>	<u>527,951</u>	<u>726</u>									
PROJECTED EXPENDITURES												
TRANSFERS OUT												
TO SPECIAL EVENTS FUND	0	79,178	0									
TO GOLF COURSE DEBT SERVICE	498,100	0	0									
TO GOLF COURSE OPERATING	250,000	0	0									
TO GENERAL FUND	350,000	0	0									
ALL OTHER EXPENDITURES	2,223,773	451,523	40,041									
	<u>3,321,873</u>	<u>530,701</u>	<u>40,041</u>									
FUND BALANCE 9-30-16	2,470,481	47,048	133,447									
BUDGETED REVENUES												
TRANSFERS IN												
FROM ECONOMIC DEVL. FUND	0	0	0									
ALL OTHER REVENUE	3,412,000	512,500	0									
	<u>3,412,000</u>	<u>512,500</u>	<u>0</u>									
BUDGETED EXPENDITURES												
TRANSFERS OUT												
TO SPECIAL EVENTS	0	76,875	0									
TO GOLF COURSE DEBT SERVICE	494,600	0	0									
TO GOLF COURSE OPERATING	250,000											
TO GENERAL FUND	350,000	0	0									
ALL OTHER EXPENDITURES	2,228,841	438,475	39,500									
	<u>3,323,441</u>	<u>515,350</u>	<u>39,500</u>									
BUDGETED FUND BALANCE 9-30-17	<u>\$ 2,559,040</u>	<u>\$ 44,198</u>	<u>\$ 93,947</u>									
TARGET FUND BALANCE	1,413,453	None	None									

PERSONNEL SUMMARY BY DEPARTMENT

GENERAL FUND	2012-13	2013-14	2014-15	2015-16	2016-17
	FT	FT	FT	FT	FT
ADMINISTRATION	10.50	10.50	10.50	11.50	12.50
FINANCE	10.00	10.00	10.00	10.00	10.00
MUNICIPAL COURT	4.00	4.00	4.00	4.00	4.00
LEGAL	1.00	1.00	1.00	1.00	1.00
POLICE	60.00	60.00	60.00	60.00	62.00
FIRE	1.00	1.00	1.00	2.00	2.00
HUMANE	3.00	3.00	3.00	3.00	3.00
ENGINEERING	4.00	4.00	4.00	4.00	4.00
STREET	6.83	6.83	6.83	6.83	6.83
DRAINAGE	14.83	14.83	14.83	14.83	14.83
BUILDING/CODE ENFORCEMENT	8.00	7.50	7.50	7.50	7.50
PARKS	13.50	13.50	13.50	13.50	13.50
RECREATION	13.50	13.50	13.50	13.50	14.50
GARAGE	9.00	9.00	9.00	9.00	9.00
LIBRARY	0.50	0.50	0.50	0.50	0.50
CIVIC CENTER	5.00	5.00	5.00	5.00	5.00
TOTAL GENERAL FUND	164.66	164.16	164.16	166.16	170.16
UTILITY FUND	2012-13	2013-14	2014-15	2015-16	2016-17
	FT	FT	FT	FT	FT
UTILITY ADMINISTRATION	6.00	6.00	6.00	6.00	8.00
WATER PRODUCTION	11.50	11.50	11.50	12.00	12.00
WASTEWATER COLLECTION	19.50	20.00	20.00	20.50	20.50
SANITATION	25.34	25.34	25.34	25.34	25.34
TOTAL UTILITY FUND	62.34	62.84	62.84	63.84	65.84
TOTAL ALL FUNDS COMBINED	227.00	227.00	227.00	230.00	236.00

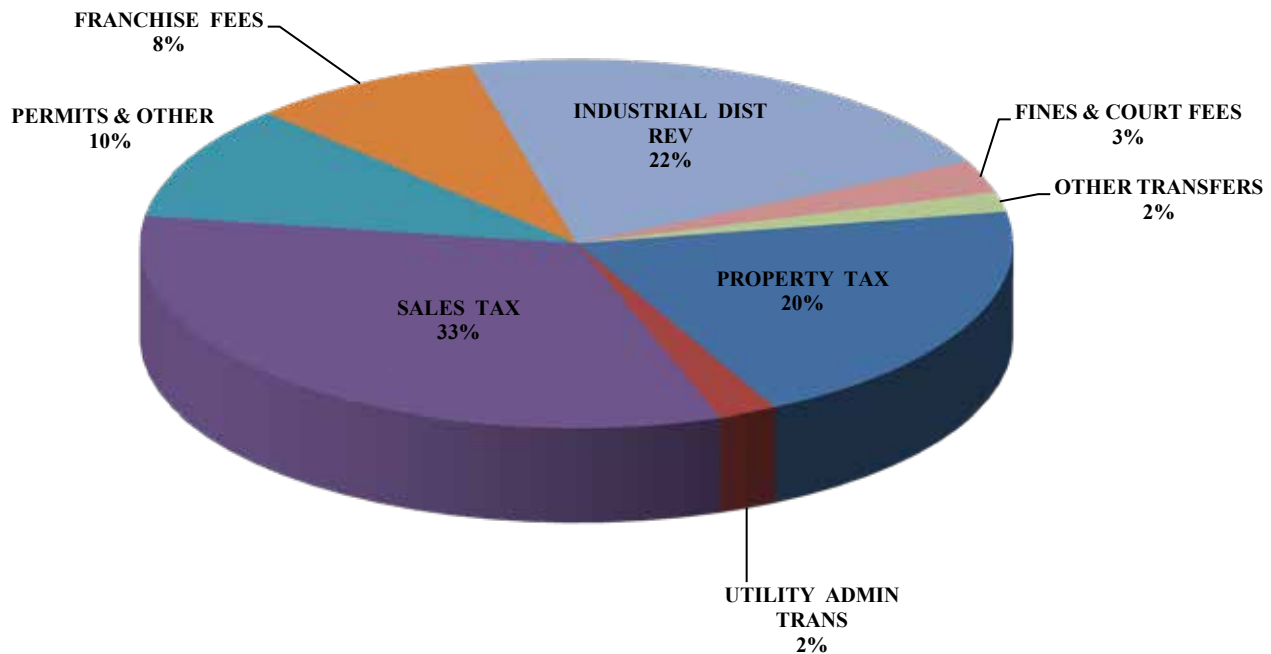
OPERATING FUNDS SUMMARY

REVENUE				
	2014 - 15 ACTUAL	2015 - 16 BUDGETED	2015 - 16 ESTIMATED	2016 - 17 PROPOSED
General Fund Resources	\$ 19,190,566	\$ 18,987,078	\$ 19,438,709	\$ 20,171,297
Utility Operating Revenues	11,354,296	11,980,471	12,076,421	12,787,573
Total Revenue	\$ 30,544,862	\$ 30,967,549	\$ 31,515,130	\$ 32,958,870

EXPENDITURES				
	2014 - 15 ACTUAL	2015 - 16 BUDGETED	2015 - 16 ESTIMATED	2016 - 17 PROPOSED
Salaries & Wages	\$ 10,009,697	\$ 11,572,725	\$ 11,097,113	\$ 12,377,600
Group Insurance	1,179,057	1,377,200	1,263,033	1,648,000
Employer FICA	733,202	876,800	785,908	933,600
Retirement Contribution	1,317,084	1,434,100	1,350,579	1,511,300
Workers Compensation	90,373	114,800	104,535	142,600
Other Employee Benefits	29,144	42,170	34,962	42,400
Contract Labor	398,849	102,640	254,345	102,000
Emergency Medical Services	337,000	337,000	337,000	337,000
Animal Shelter Management	135,148	143,900	143,900	152,090
Fire fighting services	-	-	-	50,000
Street Markings & Sealant				
Water / Wastewater State Fees	63,635	66,000	72,200	72,200
Water / Wastewater consultant	33,148	45,000	45,000	45,000
Braz. Cty Partnership				
Recycling & Waste Disposal	771,979	837,300	1,055,486	1,041,900
Sludge Disposal				
Street marking & Improvement	90,979	175,000	186,000	175,000
Contract Mowing	318,890	354,500	369,384	475,000
Contract Cleaning	107,869	141,400	141,245	142,540
Other Prof / Tech Services	324,938	411,785	372,237	360,265
Maintenance & Repair				
Water System	371,897	315,200	315,200	315,200
Wastewater System & Plant	321,031	333,000	333,000	345,000
Street & Drainage System	85,106	164,000	149,000	154,000
Vehicles, Equip, software	1,004,730	1,176,784	1,134,130	1,239,839
Other Maintenance & Repair	691,256	467,450	592,145	523,965
BWA - Water	1,642,500	1,919,900	1,919,900	2,146,200
Braz. Cty Water Conservation District				
Other Property Services	275,128	254,250	226,128	220,850
Property & Liability Insurance	496,228	484,298	491,480	487,910
Other Purchased Services	493,987	554,525	505,263	518,781
Electricity & Natural Gas	1,504,725	1,665,595	1,579,238	1,582,040
General Supplies	1,443,489	1,571,275	1,503,006	1,648,314
Capital Outlay	87,790	83,800	93,822	63,000
Transfers				
To General Fund	540,390	540,390	540,390	540,390
To Equipment Replacement	1,663,445	1,810,427	1,810,427	1,920,551
To Special Events Fund	20,000	25,000	25,000	25,000
To Utility Debt Service	1,569,335	1,569,335	1,569,335	1,619,335
Total Expenditures	\$ 28,152,029	\$ 30,967,549	\$ 30,400,391	\$ 32,958,870

GENERAL FUND REVENUES BY CATEGORY

REVENUE	2014 - 15 ACTUAL	2015 - 16 BUDGET	2015 - 16 ESTIMATED	2016 -17 PROPOSED
Property Tax	\$ 3,615,756	\$ 3,802,612	\$ 3,800,000	\$ 4,088,843
Sales Tax	5,991,130	5,950,000	6,220,000	6,600,000
Other Taxes	137,557	124,000	147,700	143,500
Franchise Fees	1,748,902	1,717,775	1,737,549	1,737,500
Industrial District Revenue	4,249,304	4,278,632	4,315,296	4,367,079
Licenses and Permits	735,955	486,045	561,635	528,400
Civic Center / Jasmine Hall Fees	279,984	254,000	247,350	294,000
Recreation Fees	906,259	881,200	934,410	986,200
Fines and Court Fees	573,301	576,424	520,500	559,385
Intergovernmental	96,781	92,000	92,000	34,000
Grants	8,443	0	6,507	0
Utility Administrative Fee	438,390	438,390	438,390	438,390
Interest and Other	58,804	36,000	67,372	44,000
Transfer from Econ. Devl. Fund	350,000	350,000	350,000	350,000
Total General Fund	\$ 19,190,566	\$ 18,987,078	\$ 19,438,709	\$ 20,171,297



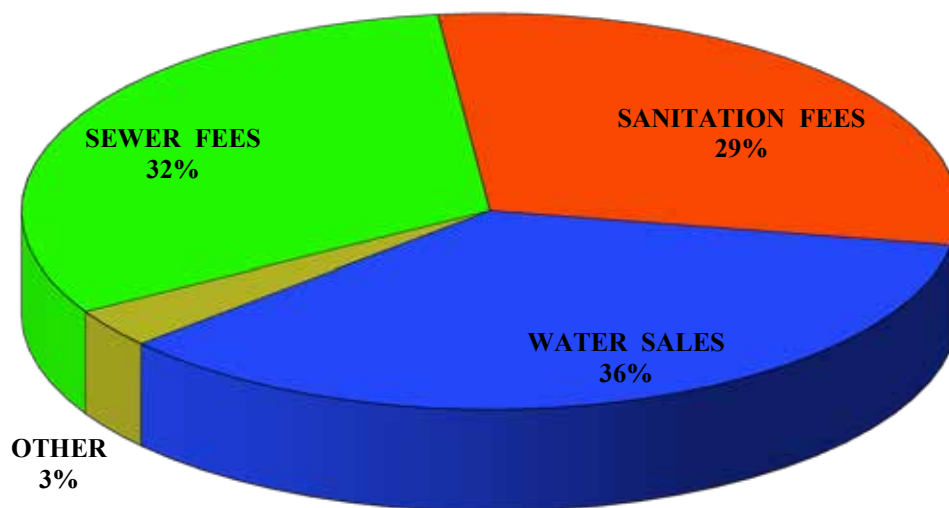
GENERAL FUND EXPENDITURES BY CATEGORY

<i>EXPENDITURES</i>	2014 - 15 ACTUAL	2015 - 16 BUDGET	2015 - 16 ESTIMATED	2016 - 17 PROPOSED
SALARIES & WAGES	\$ 8,062,429	\$ 9,055,665	\$ 8,863,010	\$ 9,724,500
EMPLOYEE BENEFITS	2,540,967	2,897,970	2,724,605	3,223,000
OPERATING EXPENSES	5,389,430	5,804,732	5,773,597	5,899,710
CAPITAL OUTLAY	31,022	29,800	39,322	33,000
INTERFUND TRANSFERS:				
EQUIPMENT REPLACEMENT	995,150	1,173,911	1,173,911	1,266,087
SPECIAL EVENTS FUND	25,000	25,000	25,000	25,000
<i>Total General Fund</i>	\$ 17,043,998	\$ 18,987,078	\$ 18,599,445	\$ 20,171,297

<i>AUTHORIZED PERSONNEL</i>	FISCAL 2013 - 14	FISCAL 2014 - 15	FISCAL 2015 - 16	FISCAL 2016 - 17
SERVICE / MAINTENANCE	41.00	41.00	41.00	42.00
OFFICE / CLERICAL	21.00	21.00	21.00	20.00
TECHNICAL	27.00	27.00	29.00	29.00
SWORN PERSONNEL	40.00	40.00	40.00	42.00
PROFESSIONAL	7.00	7.00	7.00	10.00
MANAGEMENT / SUPERVISION	28.16	28.16	28.16	26.16
SPECIAL AGREEMENT	2.00	2.00	2.00	2.00
TEMPORARY / SEASONAL	22.52	23.76	24.23	23.18
<i>Total General Fund Personnel</i>	188.68	189.92	192.39	194.34

UTILITY FUNDS REVENUES BY CATEGORY

REVENUE	2014- 15 ACTUAL	2015 - 16 BUDGET	2015 - 16 ESTIMATED	2016 - 17 PROPOSED
Plumbing Permits	\$ 36,349	\$ 20,000	\$ 27,000	\$ 25,000
Tap Fees	89,370	20,000	64,000	30,000
Administrative Fees	204,273	196,763	198,700	198,700
Water Fees (net of Sr,discount)	3,953,721	4,286,792	4,113,530	4,549,116
Sewer Fees (net of Sr. discount)	3,588,146	3,818,727	3,511,994	4,048,852
Sanitation Fees	3,329,815	3,478,989	3,875,677	3,779,805
Miscellaneous	146,214	155,500	149,714	150,100
Interest	6,408	3,700	7,800	6,000
Total Utility Revenue	\$ 11,354,296	\$ 11,980,471	\$ 11,948,415	\$ 12,787,573



UTILITY FUND EXPENDITURES BY CATEGORY

EXPENDITURES	2014 - 15 ACTUAL	2015 - 16 BUDGET	2015 - 16 ESTIMATED	2016 - 17 PROPOSED
SALARIES & WAGES	\$ 2,346,117	\$ 2,619,700	\$ 2,488,448	\$ 2,755,100
EMPLOYEE BENEFITS	780,335	915,100	785,150	1,022,900
OPERATING EXPENSES	5,146,791	5,645,430	5,727,107	6,165,384
CAPITAL OUTLAY	56,768	54,000	54,000	30,000
INTERFUND TRANSFERS:				
GENERAL FUND				
ADMIN FEE - SANITATION	127,100	127,100	127,100	127,100
ADMIN FEE - WATER W/WATER	311,290	311,289	311,290	311,290
FRANCHISE FEE	102,000	102,000	102,000	102,000
EQUIPMENT REPLACEMENT	668,295	636,516	636,516	654,464
UTILITY PROJECTS	0	0	0	0
UTILITY DEBT SERVICE	1,569,335	1,569,335	1,569,335	1,619,335
UTILITY CONTINGENCY	0	0	0	0
UNEMPLOYMENT INSURANCE	0	0	0	0
Total Utility Fund	\$ 11,108,031	\$ 11,980,470	\$ 11,800,946	\$ 12,787,573

AUTHORIZED PERSONNEL	FISCAL 2013 - 14	FISCAL 2014 - 15	FISCAL 2015 - 16	FISCAL 2016 - 17
SERVICE / MAINTENANCE	41.00	41.00	41.00	43.00
OFFICE / CLERICAL	5.00	5.00	5.00	5.00
TECHNICAL	10.00	10.00	10.00	10.00
PROFESSIONAL	0.00	0.00	0.00	0.00
MANAGEMENT / SUPERVISION	6.84	6.84	7.84	7.84
TEMP / SEASONAL	0.00	0.00	0.00	0.00
Total Utility Fund Personnel	62.84	62.84	63.84	65.84

SUMMARY OF CAPITAL ITEMS

Typically, capital items are defined as any one item exceeding \$2,000 in cost, which has a useful life of more than one year. Based on the cost of a capital item, they may be budgeted in one of several funds.

Capital items costing less than \$5,000 are usually budgeted in the operating budget of the department making the request under a line-item called Capital Outlay - Equipment or Capital Outlay -Furniture & Fixtures.

Equipment replacement purchases are budgeted in the Equipment Replacement Fund. Each department then has a line-item in their budget called Operating Transfer - Equipment Replacement Fund. Each department is required to transfer money to the Equipment Replacement Fund based on the Equipment purchased for that department and its estimated useful life.

Drainage, street, facility, water and wastewater projects are budgeted in the General Projects Fund and the Utility Projects Fund if money is available. These funds accumulate money primarily from “budget savings” occurring in the operating funds.

Larger projects, typically those over \$500,000, are funded by issuing some form of debt, i.e., bonds. These expenditures are budgeted in multi-year bond construction funds.

Summary of Capital Purchases included in the FY 2016-17 Budget

Equipment Replacement Fund Purchases (see Other Funds Tab) \$1,829,592

The largest expense here is to pay about one-half (\$570,000) of the cost of a \$1.1 million “Quint” ladder truck for the Fire Department. Other proposed purchases include \$153,850 for an Ambulance for EMS; \$120,000 for a replacement backhoe for our Utility Department; \$285,000 to replace a commercial “roll-off” truck for Sanitation; \$288,320 in computer upgrades (equipment & software); \$97,422 to replace 2 patrol vehicles for the Police Department; and \$172,000 for an upgrades video system for the Police Department.

General & Utility Projects additional projects (see Capital Projects Tab) \$1,398,000

Projects here include the other half of the new “Quint” ladder truck for the Fire Department in the amount of \$553,000. Other major projects include \$300,000 for the next phase of the “Eastside” Drainage Study; \$65,000 for Fire Department bunker gear; \$70,000 for the third installment on the Creekside Subdivision bridge; and \$35,000 for the design of a possible dog park.

Total Capital Expenditures from annually budgeted funds \$3,227,592

On-going or planned Bond Construction Projects include the completion of projects from the 2010 Infrastructure Improvements Bond Construction Fund (\$3,000,000), 2013 Water and Sewer Bond Construction fund (\$3,500,000), 2013 Downtown Revitalization Bond Construction Fund (\$2,000,000), 2014 Economic Incentives Fund (\$5,500,000), 2016 Sewer Bond Construction Fund (\$6,900,000), and the 2016 Infrastructure Improvements Bond Construction Fund (\$3,000,000).

MAJOR REVENUES



LAKE JACKSON

City of Enchantment



MAJOR REVENUE SOURCES

PROPERTY TAX

FY 2016-17

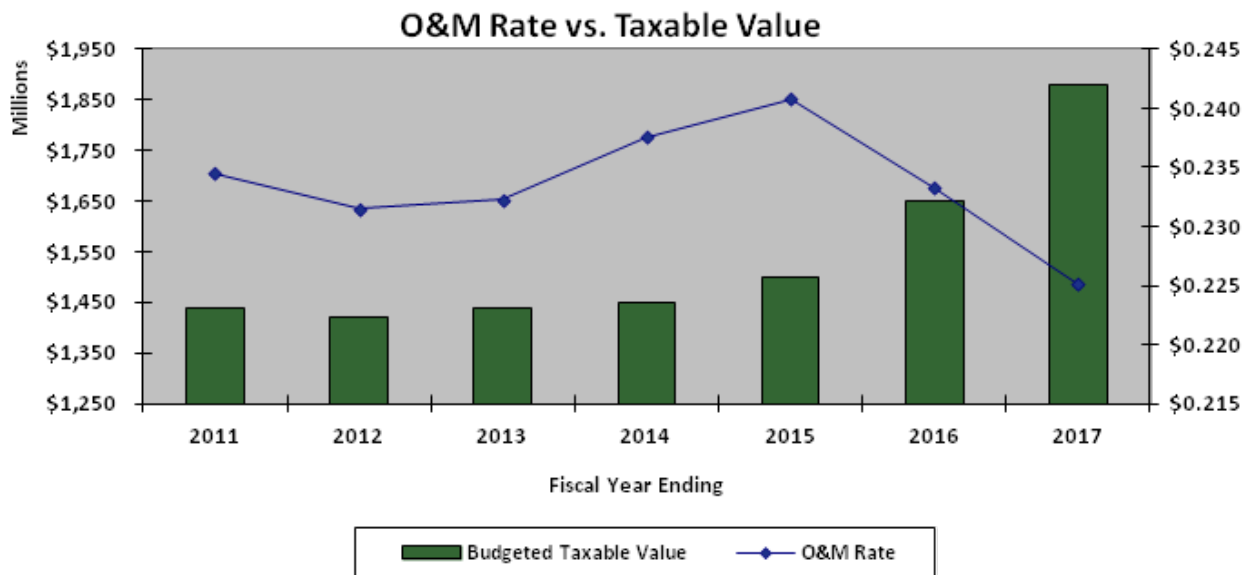
General Fund Budget \$ 4,088,843

Debt Service Fund Budget 2,112,659

Total Property Taxes \$ 6,201,502

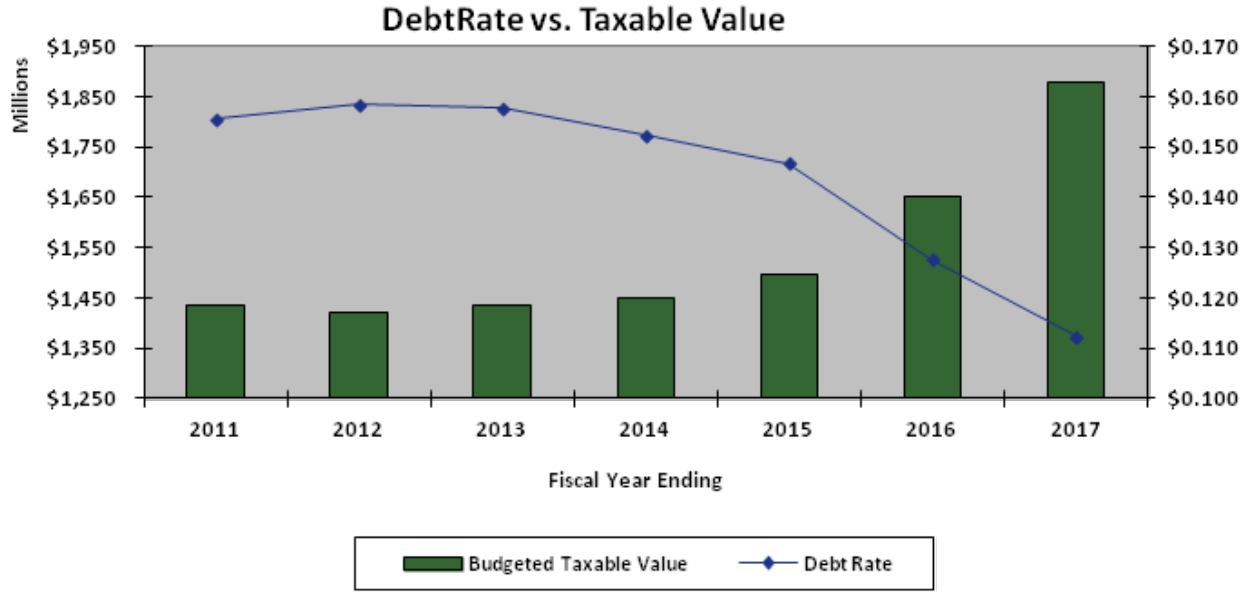
Property taxes (ad valorem) attach as an enforceable lien on property as of each January 1st. The city's property tax is levied each October 1st on the assessed value listed as of January 1st for all real and business personal property located in the City. Assessed values are established by the Central Appraisal District of Brazoria County at 100% of the estimated market value and certified by the Appraisal Review Board. Pursuant to state law, individual residential values cannot increase more than 10% annually. The FY 2016-17 (2016 Tax Year) certified net taxable value from the Brazoria County Appraisal District (including estimated values on appeals not yet resolved) is \$1,879,932,644. This is an 13.89% increase from the prior year's current adjusted net taxable value.

The City sets a tax rate on the basis of cents per \$100 of valuation. The tax rate is comprised of two components – the operations and maintenance (O&M) rate and the debt service rate. The O&M rate provides for the operation and maintenance of general government functions such as Police, Humane, Fire, EMS, Code Enforcement, Building Permits, Drainage, Streets, Parks, and Recreation. This portion of the tax rate is recorded as revenue in the General Operating Fund.



The other component is the debt service rate. Revenue generated by the debt service rate is recorded in the Debt Service Fund. The debt rate is based on generating revenues sufficient to pay the principal and interest due on general obligation bonds. The issuance of all General Obligation Bonds are approved by the voters. All citizens are made aware of the projected increase in the tax rate the issuance of bonds will generate.

MAJOR REVENUE SOURCES



Although there is no statutory debt limit for small municipalities, truth-in-taxation criterion does specify a maximum tax rate that a city may assess. Debt service requirements must be met first, followed by operation and maintenance. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 of assessed valuation.

AD VALOREM TAX REVENUES

Fiscal Year	2011	2012	2013	2014	2015	2016 Proj.	2017 Budg.
General Fund	\$3,396,095	\$3,296,461	\$3,351,088	\$3,466,594	\$3,615,756	\$3,800,000	\$4,088,843
Debt Service Fund	<u>\$2,251,005</u>	<u>\$2,238,132</u>	<u>\$2,258,417</u>	<u>\$2,208,460</u>	<u>\$2,190,688</u>	<u>\$2,107,554</u>	<u>\$2,112,659</u>
Total	<u>\$5,647,100</u>	<u>\$5,534,593</u>	<u>\$5,609,505</u>	<u>\$5,675,054</u>	<u>\$5,806,444</u>	<u>\$5,907,554</u>	<u>\$6,201,502</u>

SALES TAX

FY 2016-17

<i>General Fund Budget</i>	<u>\$ 6,600,000</u>
<i>Economic Development Fund Budget</i>	<u>3,400,000</u>
<i>Total Sales Tax Revenue</i>	<u>\$10,000,000</u>

The sales tax rate in the City of Lake Jackson is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts. Of the 8.25% tax rate, the State retains 6.25% and distributes 1.5% to the City and .5% to Brazoria County.

MAJOR REVENUE SOURCES

1.00% is used for the City's general operating purposes, and is the largest revenue source of the General Fund, accounting for approximately 32.7% of General Fund revenues.

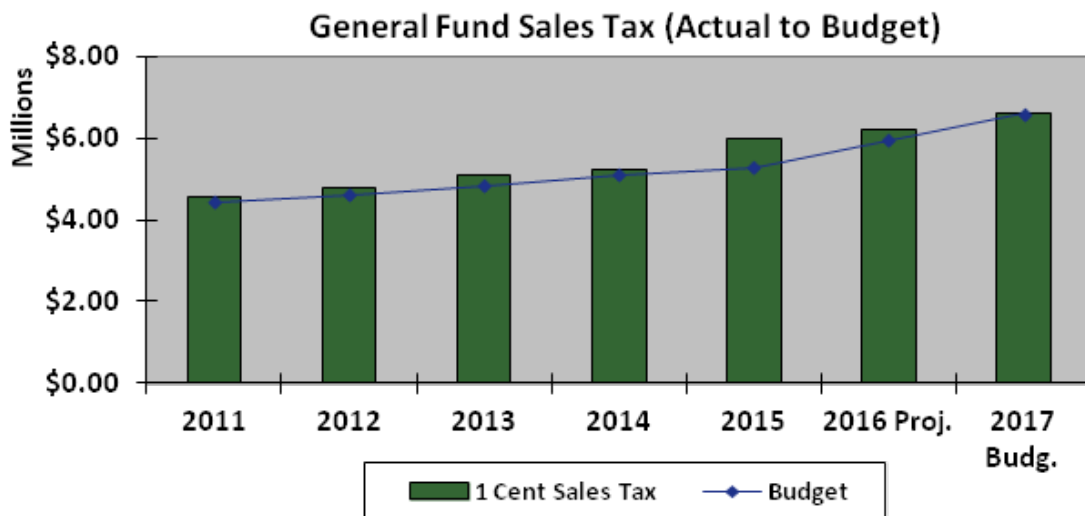
0.50% is allocated to the Lake Jackson Development Corporation (LJDC), the City's 4B Economic Development Corporation. Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The LJDC provides financing services entirely to the City. The LJDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

0.50% is imposed by Brazoria County.

6.25% is retained by the State Comptroller of Public Accounts.

8.25% Total Sales Tax Rate

Aggregate historical data, adjusted for any known changes to the base, is used to project future sales tax revenues. Currently, we are projecting fiscal year 2016 sales tax receipts to exceed the fiscal year 2016 budget by 4.5% (\$270,000). For FY 2016-17, we anticipate that sales tax receipts will continue to grow. As a result, for FY 2016-17 we are estimating \$10.0 million in sales tax revenues (\$6.6 million General Fund, \$3.4 million Economic Development Fund). This is a 5.5% increase (\$380,000 General Fund, \$140,000 Economic Development Fund) from the FY 2015-16 projections.

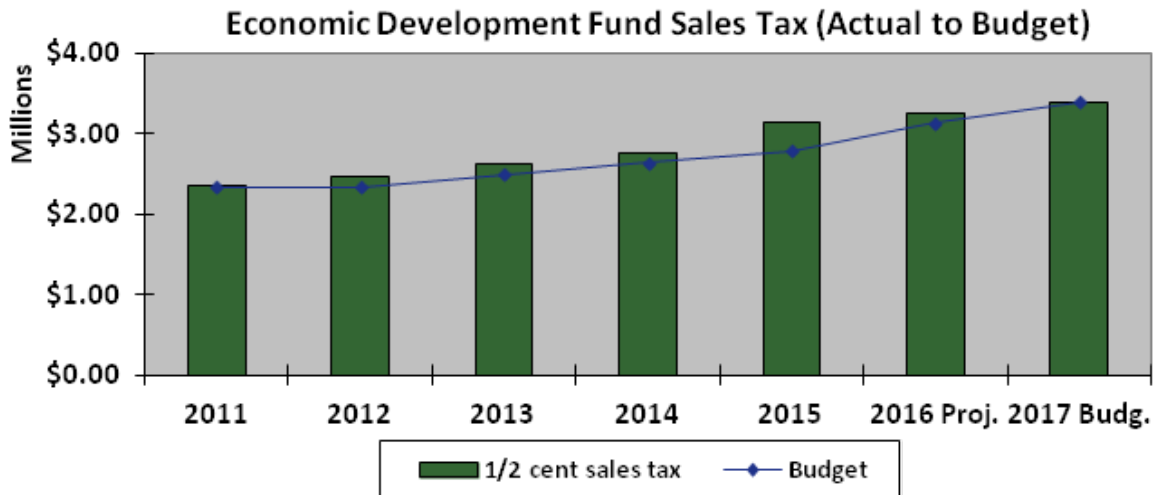
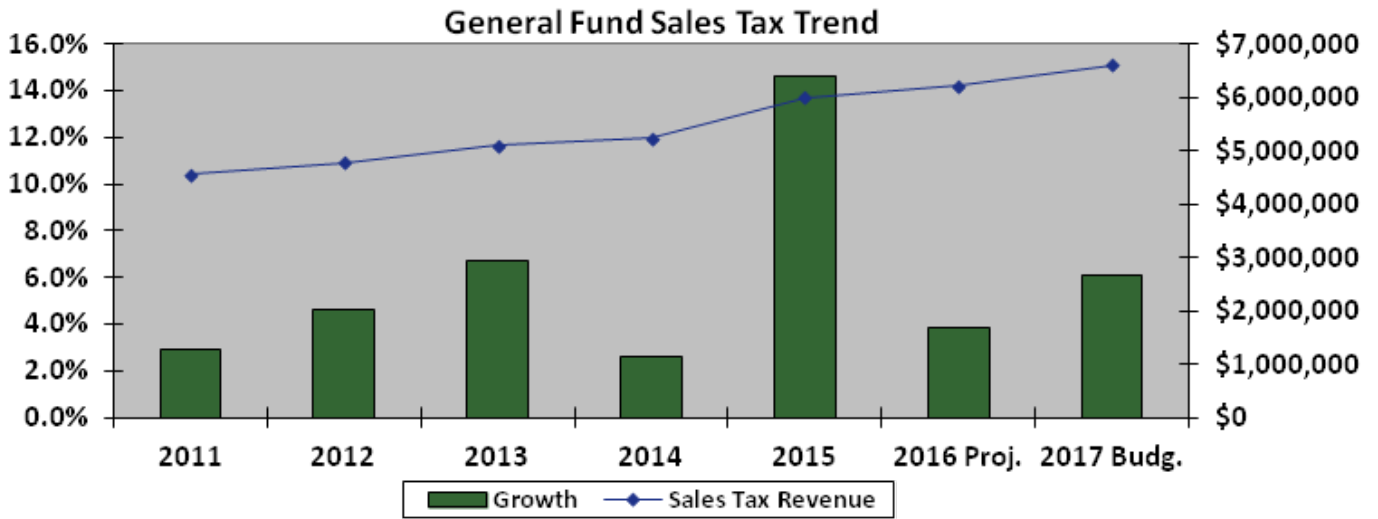


Sales Tax Agreements affecting the General Fund:

Additionally, the State of Texas allows cities to enter into incentive agreements for companies to locate to the City and report sales tax collections from the City for local collections. In return, the City grants a portion of the collections to the company in the form of an incentive payment. The City currently has three incentive agreements in place and the City's net receipts from companies under these agreements are estimated to exceed \$300,000 in fiscal 2015-16.

MAJOR REVENUE SOURCES

The current incentive agreement with the Brazos Mall is set to expire and the City is in the process of negotiating a new agreement with the Mall's new owners. After the new deal is completed, the City still expects to see a \$100,000 net increase in sales tax revenues from the Brazos Mall for the FY 2016-17 budget.



SALES TAX REVENUE

Fiscal Year	2011	2012	2013	2014	2015	2016 Proj.	2017 Budg.
General Fund	\$4,562,725	\$4,772,141	\$5,093,359	\$5,226,636	\$5,991,130	\$6,220,000	\$6,600,000
Econ. Devlp Fund	\$2,355,777	\$2,457,990	\$2,619,312	\$2,752,237	\$3,138,233	\$3,260,000	\$3,400,000
Total	\$6,918,502	\$7,230,131	\$7,712,671	\$7,978,873	\$9,129,363	\$9,480,000	\$10,000,000

FRANCHISE FEES

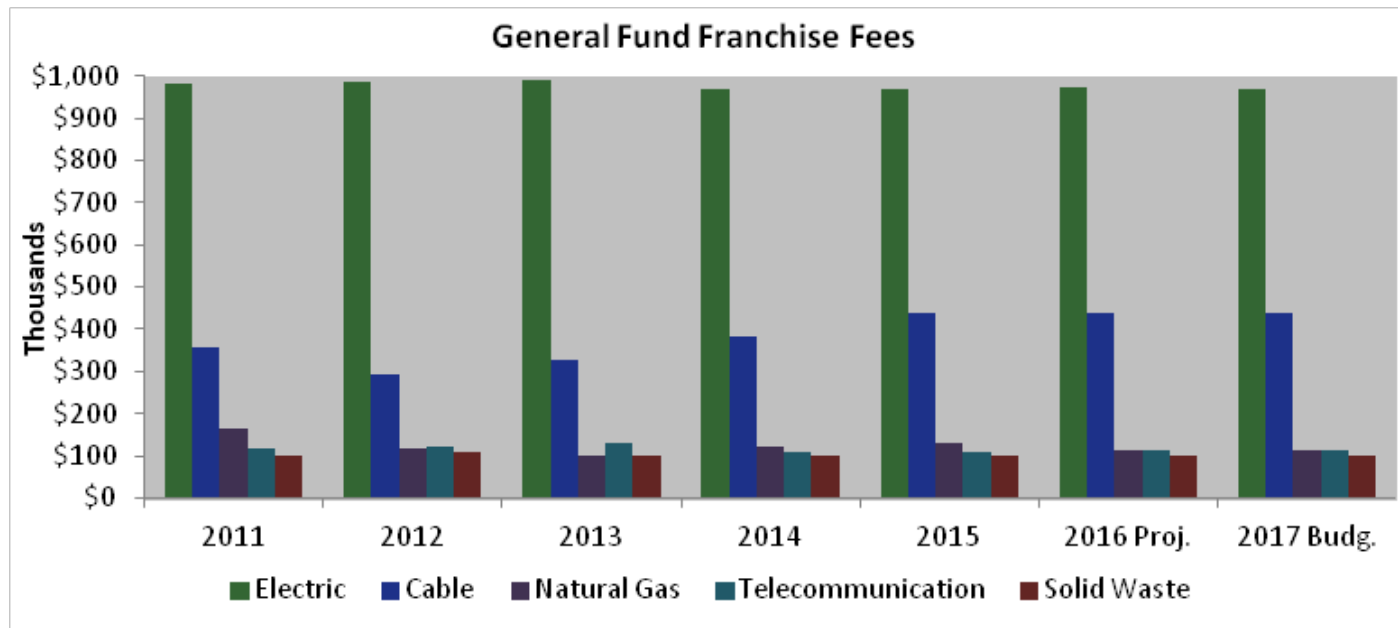
	<u>FY 2016-17</u>
General Fund Budget	\$ 1,737,500
PEG Fund Budget	<u>88,000</u>
Total Franchise Fee Revenues	<u>\$ 1,825,500</u>

The City of Lake Jackson maintains franchise agreements with utilities that use the City's right-of-ways (ROW) to conduct their business. The agreements contain a franchise fee clause, which requires the utilities

MAJOR REVENUE SOURCES

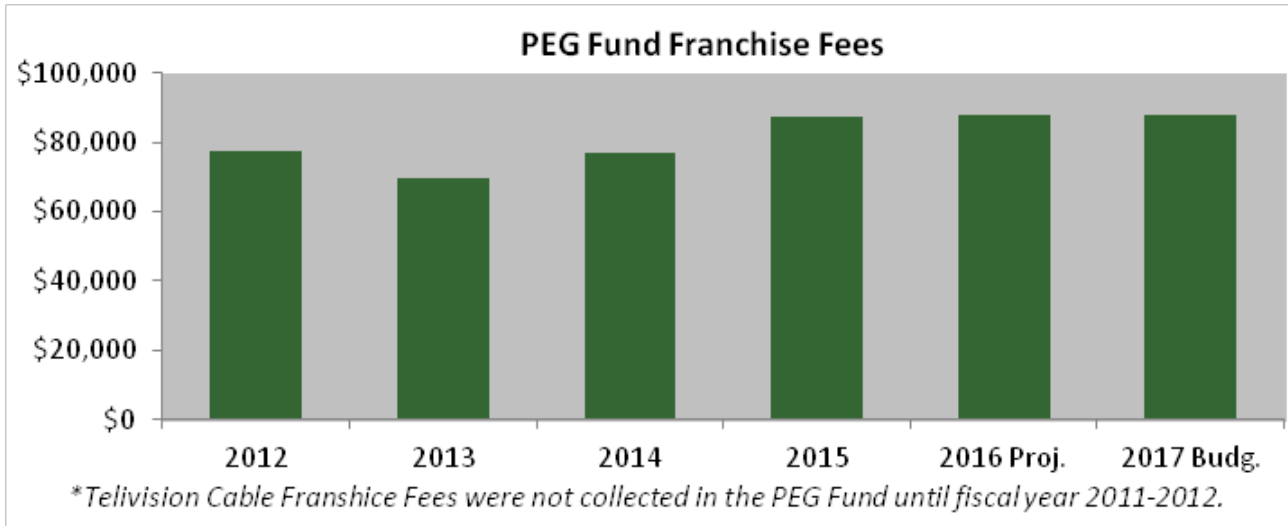
to compensate the City for use of ROW. Generally, the fees are based upon a percentage of a utility's gross receipts or a per-unit of usage charge (generated by customers located within the City's corporate limits that range from 2% - 5%). These revenues are accounted for in the General Operating Fund.

- Electric Franchise fees are charged for use of city streets and ROW's. These fees are received monthly and are based on kilowatt hours delivered within Lake Jackson city limits.
- Gas Franchise fees are charged for use of city streets and ROW's. This fee is based on a percentage of gross revenue.
- Telecommunication Franchise fees are received from Certificated Telecommunications Providers based on the number of lines within the municipality and the rate for each category of line calculated monthly. Fee-per-access line is regulated by the Public Utility Commission.
- Cable Television Franchise fees are paid to the City for use of city streets and ROWs. Payments are made quarterly and are based on a percentage of the cable operator's gross receipts. The General Operating Fund receives payments equivalent to 5% of the cable operator's gross receipts. An additional 1% of the cable operator's gross receipts for cable television are restricted –by law -- for capital cost related to public, educational, and governmental (PEG) programming. These revenues are accounted for in the PEG Special Revenue Fund.
- The City's sanitation department provides for the removal of all trash and rubbish. Each residential unit in the City receives regular collection service twice per week and special collection of large items and brush twice per month. To reimburse the General Fund for the "expense" of these services, the City annually transfers funds (\$102,000) from the Utility Fund to the General Fund to reimburse the General Fund for solid waste franchise fees that would be collected if a private company was contracted for these services.



The City's franchise fees are estimated to total \$1,825,500 in FY 2016-17, which is almost identical to the FY 2016-17 projections. Growth in the franchise fees is almost flat. However, lower prices for natural gas have negatively impacted the fees collected for that utility. On the other hand, we are seeing a slight increase in the cable franchise fees, which offsets the decrease in natural gas.

MAJOR REVENUE SOURCES



INDUSTRIAL DISTRICT

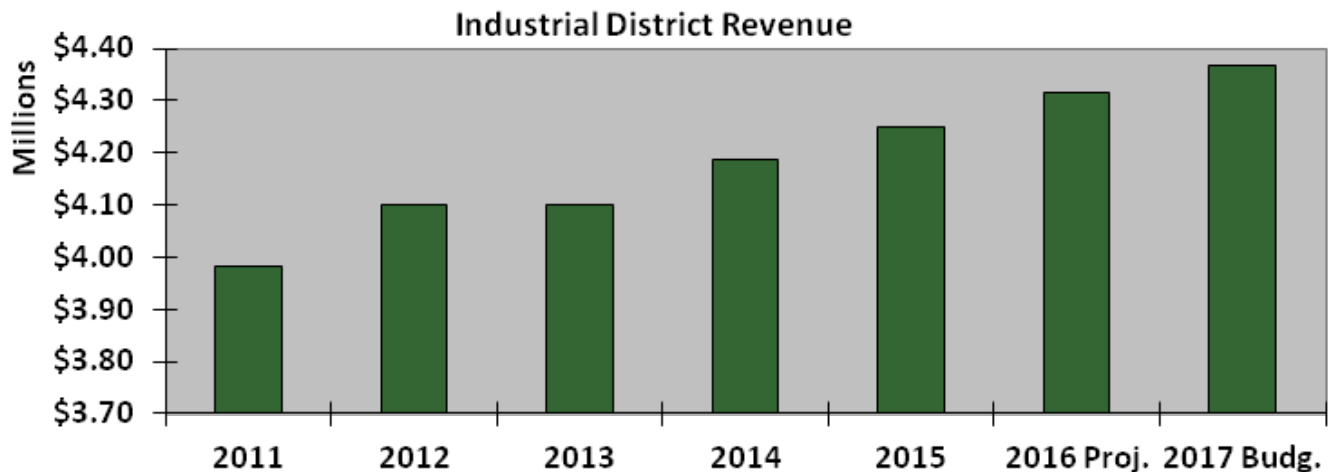
FY 2016-17

General Fund Budget

\$ 4,367,079

In concert with the cities of Clute and Freeport, Lake Jackson entered into an industrial district contract with Dow Chemical Company, BASF Corporation, and the Brock Interests. The contract calls for industry to make payments to the cities in lieu of being annexed and paying the full tax rate. In exchange, this relieves the cities from having to provide full city services, such as police and fire, to the industrial complex.

The industrial district contract was renegotiated in December, 2011, and ends December, 2026. Starting in fiscal year 2013-2014, the payments were calculated in accordance with the application of a percentage growth factor, based on the Consumer Price Index – All Urban consumers (“CPI-U”), or on a value based formula, whichever is greater. As a result of this calculation, an increase of 1.2% (\$51,783) will be paid to the City of Lake Jackson in fiscal year 2016-2017.



MAJOR REVENUE SOURCES

OPERATING TRANSFERS

	<u>FY 2016-17</u>
<i>General Fund Budget</i>	\$ 788,390

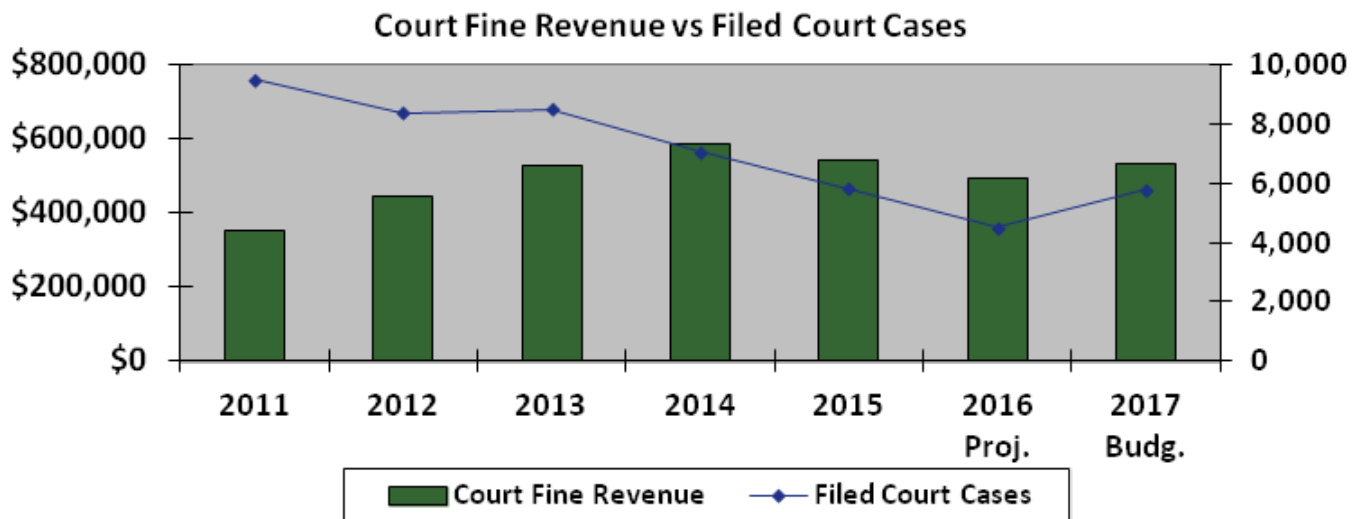
The City's water, wastewater, and sanitation operations annually reimburse the General Fund for administrative services provided during the year. These include general administration, computer services, personnel services, purchasing services, engineering services, and the like. These transfers insure that the Utility Fund is self supporting and self sufficient. The total of the transfers from the Utility Fund equate to \$438,390.

The General Fund also receives a \$350,000 transfer from the ½ ¢ optional sales tax (Economic Development Fund) to help offset the operating costs of the Recreation Center. Overall, operating transfers will equal \$788,390.

COURT FINES

	<u>FY 2016-17</u>
<i>General Fund Budget</i>	\$ 532,385

Court fine revenues fluctuate in relation to the number of citations issued and the amount of court fines collected. For example, in FY 2015-16 the City has been without 2 traffic officers for a significant portion of the year and court fine revenues are estimated to be \$493,500, which is almost \$45,000 less than the FY 2015-16 budget. With the addition of two new officers to the traffic division, the FY 2016-17 budget has been conservatively increased by \$38,885 to \$532,385.



RECREATION FEES

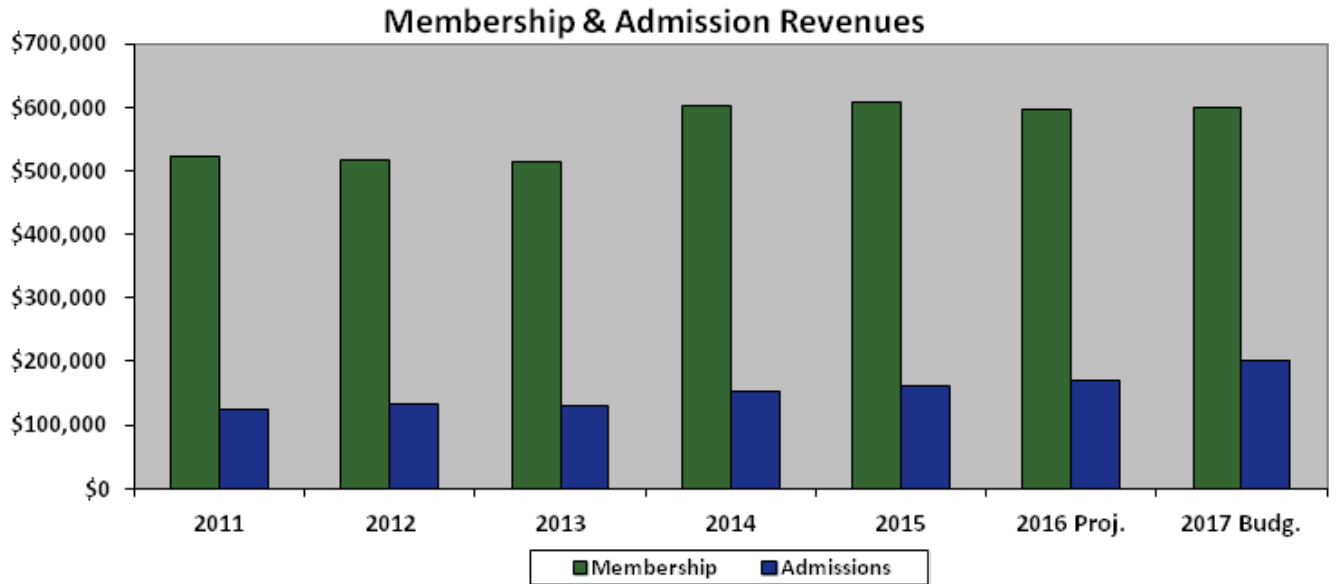
	<u>FY 2016-17</u>
<i>General Fund Budget</i>	\$ 986,200

Over 81% (\$800,000) of the recreation revenues are comprised of admissions and memberships. The other 19% (\$186,200) of recreation revenues are primarily comprised of fees collected from the youth and adult programs, as well as the rental of facilities.

Membership revenue is contingent upon the number of memberships, and admission revenue is contingent on the number of times non-members utilize the Recreation Center. The FY 2016-17 revenues for memberships

MAJOR REVENUE SOURCES

and admissions are projected to be 4.5% (\$34,400) higher than the FY 2015-16 projection, which accounts for a rate increase of \$1.00 for admissions at the Recreation Center.



The other recreation revenues for FY 2016-17 are projected to increase by 10.3% (\$17,390) over the FY 2015-16 projections. This increase is mainly attributed to expanded program offerings, but also includes rate increases for facility rentals.

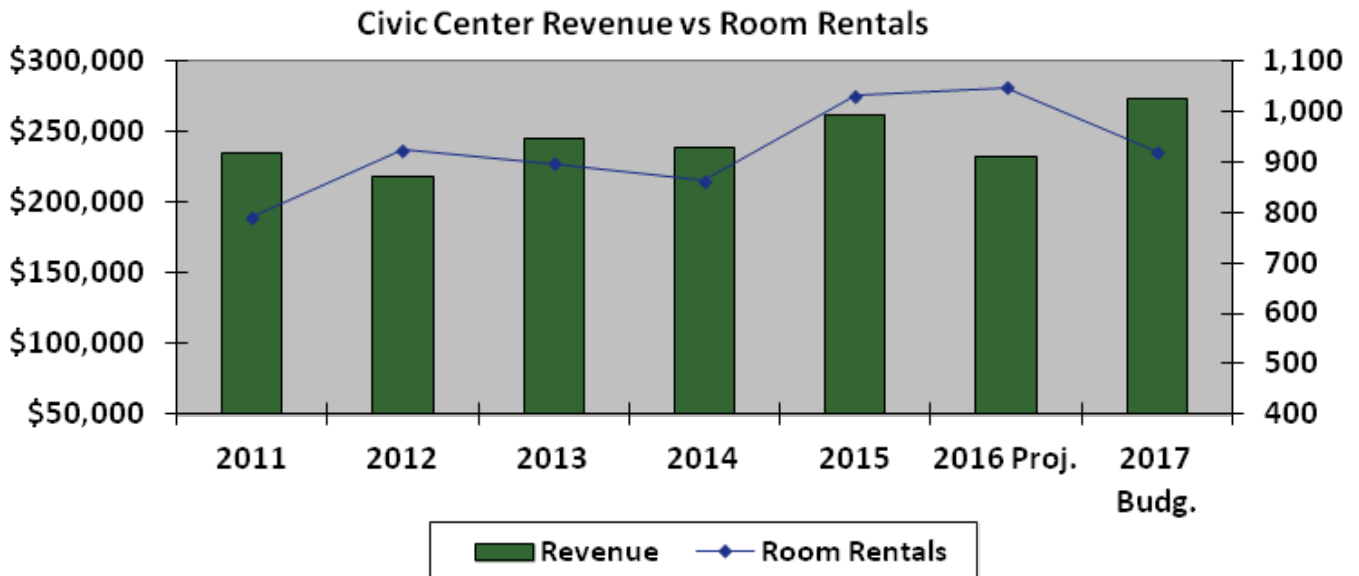
CIVIC CENTER REVENUE

FY 2016-17

General Fund Budget

\$ 274,000

Civic Center revenues fluctuate in proportion to the number and type of rented rooms. The City is projecting to collect Civic Center revenues totaling \$232,350 for FY 2015-16, which is \$6,650 below the adopted budget. With the exception of an accounting change to show the gross revenues, the Civic Center's revenues are anticipated to remain at the same levels as the FY 2015-16 projections.



MAJOR REVENUE SOURCES

PERMITS

	<u>FY 2016-17</u>
<i>General Fund Budget</i>	<i>\$ 347,000</i>
<i>Utility Fund Budget</i>	<u><i>25,000</i></u>
<i>Total Permits</i>	<u><i>\$ 372,000</i></u>

Building Permit revenues include fees for the construction, alteration, removal, or demolition of buildings within the City. Building Permit revenue fluctuates based on the amount of building construction and the projected value of the structure.

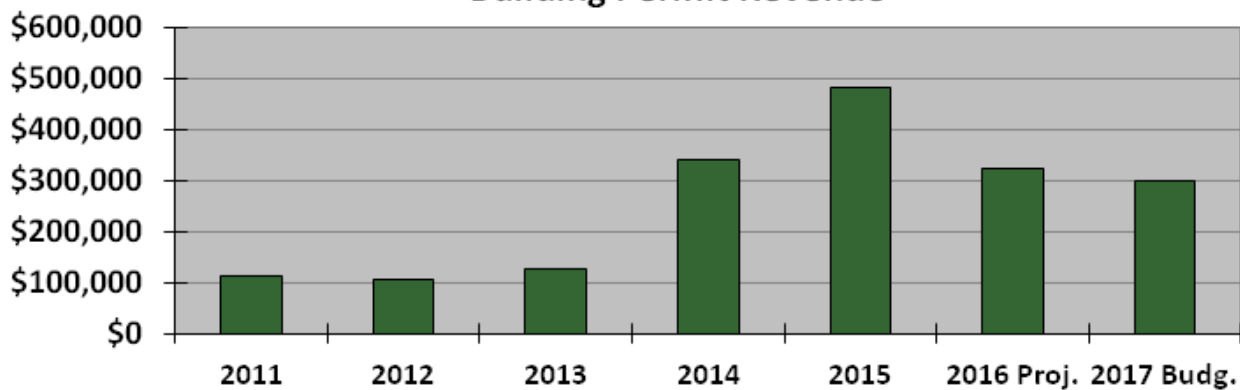
Electrical Permit revenues also include fees for inspection of installation or changes made in the electrical wiring or fixtures for use in connection the production of electrical light or heat for power. Electrical Permit revenue fluctuates based upon the type of electrical work.

Building and Electrical Permit revenues are accounted for in the General Fund.

Plumbing Permit revenues include fees for plumbing work connected with or intended to be connected with the sewer system. Plumbing Permit revenues are accounted for in the Utility Fund.

During FY 2015-16 permits have been issued for several large projects such as the new A.P. Beutel Elementary, Courtyard by Marriott, Staybridge Suites, and the build out of the R&D Buildings at the Dow Texas Innovation Center. Due to these projects, the FY 2015-16 projections are expected to exceed the adopted budget by about \$95,000. For FY 2016-17, we are budgeting a 21.8% (\$62,000) increase in combined permit revenues from the 2015-16 adopted budget. Permit revenues are budgeted based on anticipated construction and historical trends. As a result of the new growth in the City we have increased our budgeted permit revenue accordingly.

Building Permit Revenue



MAJOR REVENUE SOURCES

WATER FEES

FY 2016-17

Utility Fund Budget

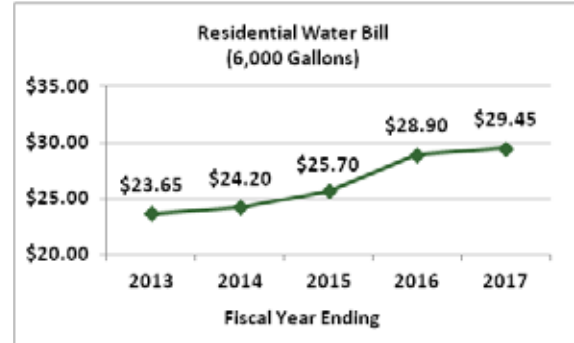
\$ 4,540,586

Water revenues account for \$4,540,586 (36%) of the budgeted utility revenues for FY 2016-17.

These revenues are based on the following water rates:

Residential Base (2,000 gals.)	\$12.90 per month
Commercial Base (2,000 gals.)	\$26.10 per month
2,000 to 20,000 gallons	\$4.10 per 1,000 gallons
Over 20,000 gallons	\$4.60 per 1,000 gallons

This rate is set based on generating revenues to cover the cost of purchasing water from the Brazosport Water Authority (BWA), operating 12 water wells, maintaining the water distribution system, and related portions of debt service requirements.



For FY 2016-17 BWA is increasing water rates by 11.4%, from \$2.63/1,000 gallons to \$2.93/1,000 gallons. We will increase our base rate to \$13.05 for 2,000 gallons and our per thousand to \$4.10 for amounts over the base. As requested by TCEQ, the City will continue to charge ‘tiered’ water rate which adds \$.50 per thousand gallons for all usage over 20,000 gallons. We will continue to provide a discount (40% of the base monthly bill) for senior citizens, which is applied to their base water and sewer bill. The city pumps an average of 3 million gallons per day to the distribution system. Our contract with BWA requires the City to purchased 2 million gallons of water per day on a take or pay basis. The difference is made up with well water.

The 2016-17 fiscal year water revenue budget projection is determined by using the City’s customer base of 24 apartment complexes, 445 commercial accounts, 80 irrigation accounts, and 8,300 residences. Utilizing historical trends, we have estimated the following water usages for these customer types:

FY 2016-17		Avg. Gallons	Annual		
	Avg. No. of	Over Base	Estimated	Over Base	Base Dollars
CLASS	Customers	Per	Gallons	Dollars	@ \$13.05
		Customer /Unit	Over Base		per Customer
USAGE UNDER 20 TGALS				@\$4.10 per 1,000	
Multi - Family	24 (2,961 units)	3.35	11,903	\$48,802	\$13,154
Commercial	445	34.39	34,892	\$143,057	\$139,374
Irrigation	80	18.00	5,184	\$21,254	\$12,528
Residential	8,300	3.84	359,516	\$1,474,016	\$1,299,780
USAGE OVER 20 TGALS				@\$4.60 per 1,000	
Multi - Family			107,129	\$492,793	
Commercial			148,751	\$684,255	
Irrigation			12,096	\$89,424	
Residential			22,948	\$105,561	
Dow			10,950	\$50,370	
Total Water Fees				\$4,540,586	

MAJOR REVENUE SOURCES

SEWER FEES

FY 2016-17

Utility Fund Budget \$ 4,083,852

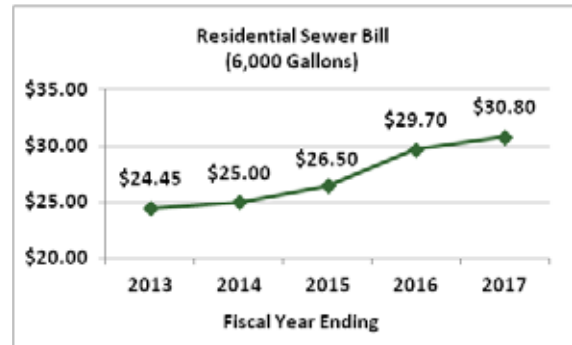
Sewer revenues account for \$4,083,852 (or 32%) of the projected utility revenues for FY 2016-17.

These revenues are based on the following sewer rates:

Residential Base (2,000 gals.)	\$13.20 per month
Commercial Base (2,000 gals.)	\$26.40 per month
Over 2,000 gallons	\$ 4.40 per 1,000 gallons

*Residential customers are capped at 15,000 gallons/month.

When compared to the FY 2015-16 budget, these rates reflect a \$.15 increase in the base rate and a \$.15 increase in the per 1,000 gallon rate.



This rate is based on covering the cost of maintaining the city's wastewater collection and treatment system, which includes 39 lift stations, a 5.89 million gallons per day Wastewater Treatment Plant, as well as any debt service and administration costs allocated to the wastewater system.

Base on the above mentioned customer base, revenues from sewer fees are projected as follows:

FY 2016-17		Avg. Gallons	Annual	Over Base	Base Dollars
CLASS	Avg. No. of Customers	Over Base Per Customer /Unit	Estimated Gallons Over Base	Dollars @ \$4.40 per 1,000	@ \$13.20 per Customer
SEWER					
Multi - Family	24 (2,961 units)	3.35	119,032	\$523,741	\$13,306
Commercial	415	34.39	171,262	\$753,553	\$131,472
Residential	8,250	3.00	297,000	\$1,306,800	\$1,306,800
Dow			10,950	\$48,180	
Total Sewer Fees				\$4,083,852	

SANITATION FEES

FY 2016-17

Utility Fund Budget \$ 3,779,805

Sanitation fees account for \$3,779,805 or 30% of projected utility revenues for FY 2016-17. These revenues are based on the following sanitation rates:

Residential Garbage/Trash	\$16.50 per month
Residential Recycling	\$ 2.40 per month
Apartment Garbage/Trash	\$16.50 per unit per month
Apartment Recycling	\$ 1.20 per unit per month

MAJOR REVENUE SOURCES

Dumpster Rates Number Of Pickups Per Week

	2x	3x	4x	5x	6x
3 Cubic Yard Container	\$72.45	\$108.57	\$144.87	\$194.56	\$217.30
4 Cubic Yard Container	\$96.56	\$144.87	\$193.14	\$241.45	\$289.70

Shared Dumpster Rates

Small Business	\$26.67
Medium Business	\$34.78
Large Business	\$42.91

These fees are set based on covering the cost of providing residential customers twice weekly garbage collection, once weekly co-mingled recyclable collection, and twice monthly heavy trash collection. Heavy trash collection includes appliances and furniture.

Commercial and apartment customers are provided with side loading dumpsters, which are serviced based on a set schedule.

The Sanitation department contains 25 employees and a fleet of 9 residential garbage/recycle trucks, 4 commercial trucks, 2 roll-off trucks, 5 flatbed trucks, 2 landscape loaders, 1 front-end loader, and 1 dumpster container truck.

The 2016-17 budgeted sanitation revenues were determined as follows:

Residential

Using the projected customer base of 8,200 and fee of \$16.50, the calculated revenue would be \$1,623,600.

Residential Recycling

8,200 customers x \$2.40 per month x 12 month = \$236,160.

Apartment/Multi-family Garbage

The projected revenue for apartment and multi-family garbage collection is \$586,674.

Apartment/Multi-family Recycling

The projected revenue for apartment and multi-family recycling is \$42,667.

Commercial Garbage

The projected revenue for commercial garbage is \$743,204 for FY 16-17.

Shy Pond



GENERAL FUND



LAKE JACKSON

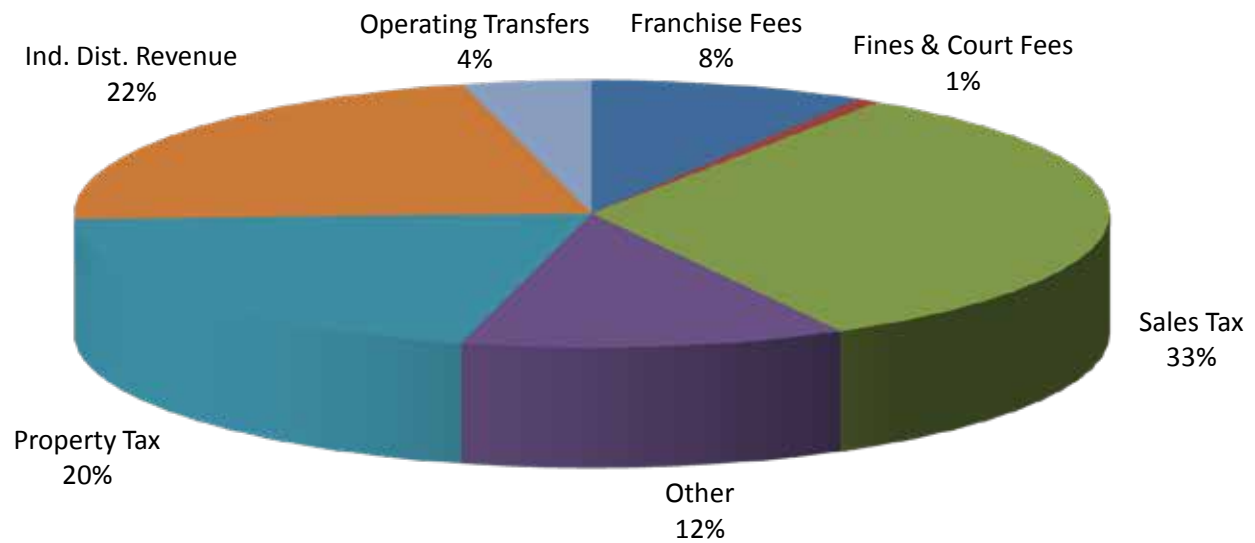
City of Enchantment

City of Enchantment

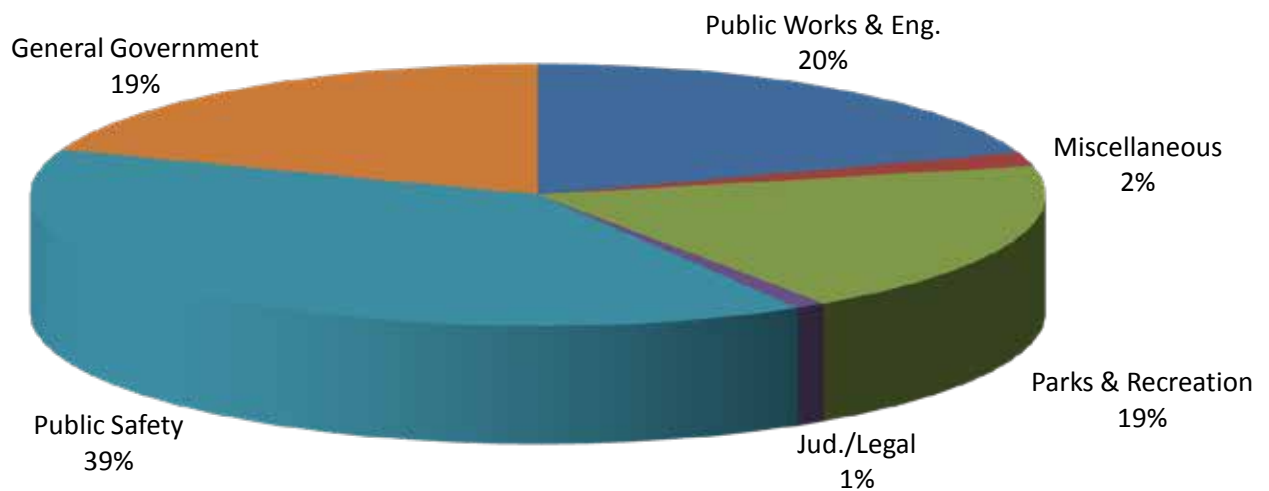


GENERAL FUND REVENUES VS EXPENDITURES

FY 2016-17 Revenues



FY 2016-17 Expenditures



GENERAL FUND BUDGET SUMMARY

Revenues	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Property Tax	\$3,615,756	\$3,802,612	\$3,800,000	\$4,088,843
Sales Tax	5,991,130	5,950,000	6,220,000	6,600,000
Other Taxes	137,557	124,000	147,700	143,500
Franchise Fees	1,748,902	1,717,775	1,737,549	1,737,500
Industrial District	4,249,304	4,278,632	4,315,296	4,367,079
Charges for Services	1,186,243	1,135,200	1,181,760	1,280,200
Licenses & Permits	735,955	486,045	561,635	528,400
Fines & Court Fees	573,301	576,424	520,500	559,385
Intergovernmental	96,781	92,000	92,000	34,000
Miscellaneous	39,313	20,000	47,372	24,000
Interest	19,491	16,000	20,000	20,000
Grants	8,443	0	6,507	0
Operating Transfers	788,390	788,390	788,390	788,390
Total Resources	\$19,190,566	\$18,987,078	\$19,438,709	\$20,171,297

Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Government Services				
Non-Departmental	\$ 326,373	\$ 172,000	\$ 209,467	\$ 148,100
Administration	1,366,111	1,467,494	1,480,135	1,569,787
Elections	7,825	12,500	4,715	12,500
Civic Center	659,650	605,844	672,550	671,970
Legal Services	163,066	190,185	186,107	196,635
Financial Services				
Finance	932,982	1,043,787	1,029,582	1,085,799
Municipal Court	381,083	400,130	398,367	427,485
Public Safety Services				
Police	4,874,417	5,450,380	5,374,732	5,986,963
Humane	299,770	319,073	293,768	328,217
Fire	767,228	985,101	979,810	1,087,455
Emergency Medical Services	486,620	501,044	491,760	484,660
Engineering Services	417,381	459,877	472,072	496,565
Public Works Services				
Street	834,406	1,130,371	1,059,776	1,136,380
Drainage	750,604	982,249	763,488	980,065
Code Enforcement/Inspections	559,332	604,750	624,813	615,225
Garage	664,967	730,425	714,165	764,495
Parks and Recreation Services				
Parks	1,143,353	1,299,575	1,260,400	1,398,766
Recreation	2,108,550	2,302,089	2,256,139	2,439,620
Miscellaneous Services				
KLJB	35,730	50,000	50,000	50,000
Library	153,127	163,753	164,379	172,885
Museum	75,212	75,451	72,720	76,725
Youth Advisory	11,859	16,000	16,000	16,000
Senior Advisory	24,352	25,000	25,000	25,000
Total Expenditures	\$17,043,998	\$18,987,078	\$18,599,945	\$20,171,297

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Property Tax				
Ad Valorem Taxes	\$3,615,756	\$3,834,876	\$3,800,000	\$4,232,113
Dow 380 Agreement	0	(32,264)	0	(118,346)
HEB 380 Agreement	0	0	0	(24,924)
	3,615,756	3,802,612	3,800,000	4,088,843
Sales Tax				
City Sales & Use Tax	6,276,467	5,950,000	6,520,000	6,800,000
Mall 380 Agreement	(223,550)	0	(206,400)	(93,000)
Kohl's 380 Agreement	(37,211)	0	(38,000)	(39,000)
HEB 380 Agreement	(24,576)	0	(55,600)	(68,000)
	5,991,130	5,950,000	6,220,000	6,600,000
Other Taxes				
Alcohol Beverage Taxes	116,215	100,000	124,200	120,000
Criminal Justice Tax	21,342	24,000	23,500	23,500
	137,557	124,000	147,700	143,500
Franchise Fees				
Electric	970,158	969,875	970,716	970,000
Natural Gas	129,481	135,900	111,333	112,000
Telecommunications	111,030	110,000	113,500	113,500
Cable	436,233	400,000	440,000	440,000
Solid Waste	102,000	102,000	102,000	102,000
	1,748,902	1,717,775	1,737,549	1,737,500
Industrial District	4,249,304	4,278,632	4,315,296	4,367,079
Charges for Services				
Recreation Center	777,742	761,500	774,210	812,500
Outdoor Pool	8,636	8,700	8,200	8,200
Youth Athletics	25,482	15,000	49,000	15,000
Youth Programs	48,218	48,000	55,000	55,000
Adult Programs	25,490	27,500	27,500	22,500
Aquatics Programs	0	0	0	30,000
MacLean Sportsplex	9,930	10,500	10,500	17,000
Misc. Park Use	10,761	10,000	10,000	10,000
Special Events	0	0	0	16,000
Civic Center Rentals	261,610	239,000	232,350	274,000
Jasmine Hall Rentals	18,374	15,000	15,000	20,000
	1,186,243	1,135,200	1,181,760	1,280,200
Licenses & Permits				
Alcohol Beverage License	3,335	3,245	3,200	3,200
Donation Box License	300	0	250	0
Wrecker License	1,800	1,800	1,200	1,200

GENERAL FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Licenses & Permits (Cont.)				
Health Inspections	47,954	46,000	47,000	47,000
Apartment Inspection Fee	69,719	70,000	69,775	70,000
Alarm Fees	62,134	80,000	60,000	60,000
Building Permits	482,158	250,000	323,400	300,000
Electrical Permits	61,590	30,000	48,000	40,000
Peddler Permit	1,445	1,500	3,000	3,000
Storm Water Permit	0	0	810	0
Sign Permits	5,520	3,500	5,000	4,000
	735,955	486,045	561,635	528,400
Fines & Court Fees				
Municipal Court Fines	540,156	538,424	493,500	532,385
Court Fees	33,145	38,000	27,000	27,000
	573,301	576,424	520,500	559,385
Intergovernmental				
Brazosport College - SRO	62,781	58,000	58,000	0
Richwood Dispatching	34,000	34,000	34,000	34,000
	96,781	92,000	92,000	34,000
Miscellaneous	39,313	20,000	47,372	24,000
Interest	19,491	16,000	20,000	20,000
Grants				
Department of Justice Grants	3,147	0	3,147	0
LEOSE - Training	3,436	0	3,360	0
Step/DWI Grant	1,860	0	0	0
	8,443	0	6,507	0
Operating Transfers				
From Economic Development	350,000	350,000	350,000	350,000
From Utility Fund:				
Admin. Fee - Sanitation	127,100	127,100	127,100	127,100
Admin. Fee - Water/WW	311,290	311,290	311,290	311,290
	788,390	788,390	788,390	788,390
Total Projected Revenues	\$19,190,566	\$18,987,078	\$19,438,709	\$20,171,297

ESTIMATED AD VALOREM TAX COLLECTION & DISTRIBUTION

Assessed Valuation for 2015 as of 4-30-16	\$ 1,639,706,525
Gain (Loss) in Value	<u>240,226,119</u>
Anticipated Assessed Valuation for 2016	1,879,932,644
Tax Rate Per \$100 Valuation	0.3375
Revenue from 2016 Tax Roll	6,344,773
Estimated Collections	<u>100.0%</u>
TOTAL FUNDS AVAILABLE	\$ <u><u>6,344,772</u></u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,647,099	100.759%
2011	1,419,681,558	0.3900	5,536,758	5,549,653	100.233%
2012	1,437,118,606	0.3900	5,604,763	5,623,676	100.337%
2013	1,450,607,167	0.3900	5,657,368	5,675,054	100.313%
2014	1,498,269,814	0.3875	5,805,796	5,788,676	99.705%
2015 *	1,639,706,525	0.3600	5,902,943	5,668,693 *	96.032%
2016 **	1,879,932,644	0.3375	6,344,773		

* Tax collections as of May 31, 2015

** Projected per appraisal district certificate of estimated value.

PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2015 - 16	PROPOSED TAX RATE 2016 - 17	PROPOSED AMOUNT 2016 - 17	%
General Fund	0.232322	0.225120	\$4,232,113	66.70%
General Debt Service Fund	0.127678	0.112380	2,112,659	33.30%
TOTAL	\$0.3600	0.3375	\$6,344,772	100.00%
Tax Rebate Incentves	Property Value	Estimated Taxes	Rebate Amount	
Dow Rebate -	50,093,470	169,065	118,346	
HEB Rebate -	16,095,140	54,321	24,924	
Net General Fund Revenues			<u><u>\$4,088,843</u></u>	

GENERAL GOVERNMENT



LAKE JACKSON

City of Enchantment

City of
Enchantment



GENERAL FUND NON-DEPARTMENTAL - 0900

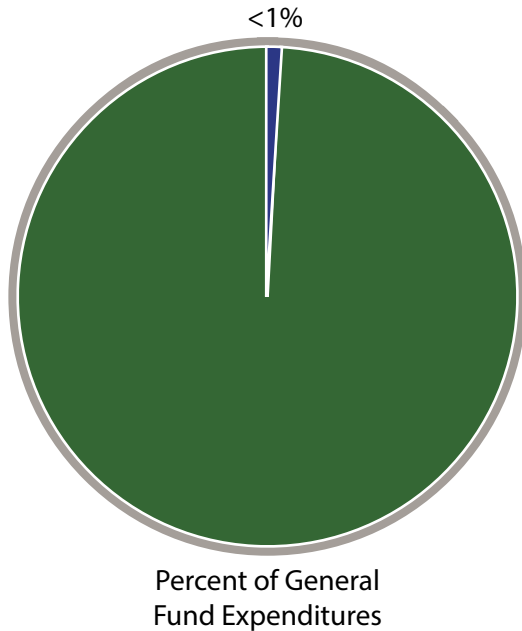
Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

GENERAL FUND NON-DEPARTMENTAL - 0900

PROGRAM DESCRIPTION

Non-Departmental includes transfers to the Special Events Fund (funding for the Annual 4th of July Fireworks Celebration), and year end transfers to the General Projects and Parks Fund. Also, there are expenditures for repairs and the operations costs of the Christmas Lights and the contributions to the Economic Development Alliance for Brazoria County.

BUDGET INFORMATION



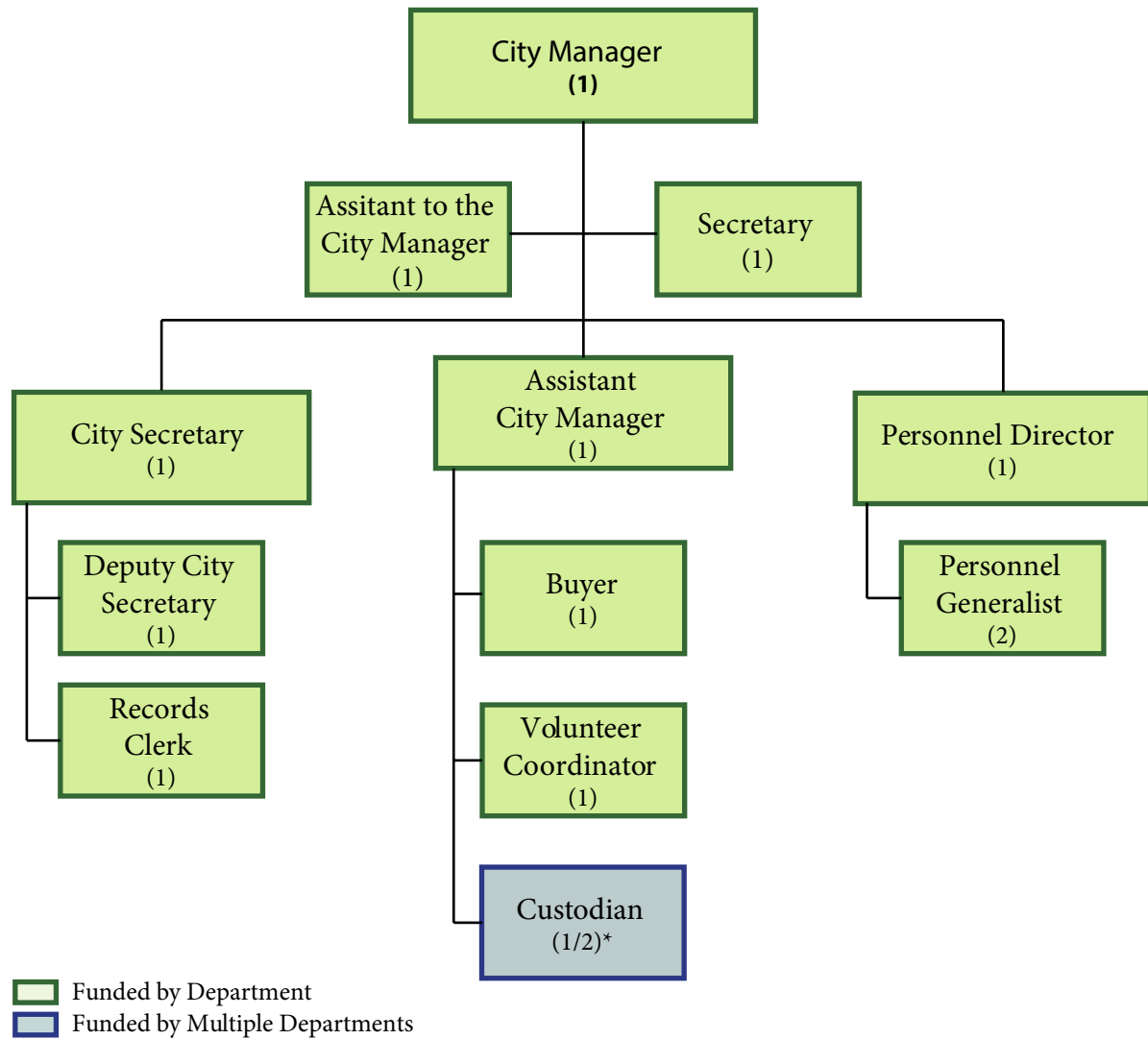
Major Budget Changes

- Increase for Economic Development Marketing – \$20,000
- Increase for Maintenance of Christmas Light Power Outlets – \$5,000
- Decrease for One-Time Economic Development Competitiveness Assessment – (\$50,000)

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$326,373	\$172,000	\$209,467	\$148,100
Total Resources	\$326,373	\$172,000	\$209,467	\$148,100
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Costs	108,464	147,000	184,467	123,100
Storm Recovery	192,909	0	0	0
Transfer to Special Events	25,000	25,000	25,000	25,000
Total Expenditures	\$326,373	\$172,000	\$209,467	\$148,100

GENERAL FUND NON-DEPARTMENTAL - 0900

<i>Expenditures - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses				
BISD Busing Assistance	\$12,000	\$12,000	\$12,000	\$12,000
Eco. Dev. Alliance for Brazoria Cnty.	10,500	11,000	11,000	11,000
Brazoria County Child Advocacy	7,000	7,000	7,000	7,000
Boys & Girls Club	15,000	0	0	0
Aviation Task Force	0	1,500	1,500	1,500
Eco. Dev. Market Data Study	0	50,000	50,000	20,000
CivicPlus Webpage Design	0	0	0	0
Connect CTY	25,924	26,000	25,924	26,000
General Supplies				
Christmas Lights	11,246	15,000	53,000	20,500
Awards	6,909	6,000	6,000	6,600
Wellness Program	0	0	0	0
Special Events	933	0	0	0
	19,088	21,000	59,000	27,100
Gas & Electricity (Christmas Lights)	3,263	3,500	3,043	3,500
Food Supplies				
Miscellaneous	9,865	8,500	8,500	8,500
Employee Picnic	5,824	6,500	6,500	6,500
	15,689	15,000	15,000	15,000
Subtotal	108,464	147,000	184,467	123,100
Storm Recovery	192,909	0	0	0
Transfer to Special Events Fund	25,000	25,000	25,000	25,000
Total Non-Departmental	\$326,373	\$172,000	\$209,467	\$148,100



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	1.00	1.00	1.00	1.00
Technical	3.00	3.00	3.00	4.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	2.00
Management/Supervision	4.00	4.00	4.00	4.00
Temporary/Seasonal	0.10	0.10	0.10	0.10
TOTAL FTEs	10.60	10.60	11.60	12.60

ADMINISTRATION - 1000

PROGRAM DESCRIPTION

General Government Administration is responsible for general management of the city's affairs as determined by policy established by the City Council. General Government Administration also includes the services of the City Secretary, who is responsible for the filing and retention of all official records and minutes of City Council.

This Department is also comprised of various other internal service operations, such as Purchasing, Personnel, and Risk Management.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Expand City's Economic Development Initiatives

Department Goal:

- | | |
|---|----------|
| • Coordinate competitiveness assessment for Economic Development & establish "baseline" for economic strategic planning, programs, resource allocation, and recruiting efforts. | Complete |
|---|----------|

CITY COUNCIL OBJECTIVE: Implement Downtown Revitalization

Department Goal:

- | | |
|---|----------|
| • Prepare next downtown revitalization project & submit to Bond Task Force for consideration. | Complete |
|---|----------|

CITY COUNCIL OBJECTIVE: Update Comprehensive Master Plan

Department Goal:

- | | |
|---------------------------------------|----------|
| • Complete Comprehensive Master Plan. | Complete |
|---------------------------------------|----------|

CITY COUNCIL VISION ELEMENT: Enhance Communication & Technology

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

Department Goal:

- | | |
|---|------------|
| • Create economic development website to promote local business activity and development success. | Complete |
| • Implement employee intranet system. | Sept. 2016 |

CITY COUNCIL VISION ELEMENT: Maintain a Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal:

- | | |
|--|-----------|
| • Implement new pay ranges for all positions as recommended in the compensation study. | Oct. 2016 |
| • Fund new positions: Personnel Clerk, Deputy Fire Marshal, and Assistant Utility Superintendent | Complete |

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Expand City's Economic Development Initiatives

Department Goal: Improve Marketing of City for Business Growth

- | | |
|---|-----------|
| • Create new marketing materials incorporating data collected from TEEX Competitive Assessment. | Jan. 2017 |
|---|-----------|

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

Department Goal: Improve Communication with External Stakeholders

- | | |
|--|-----------|
| • Establish regular meetings with Brazosport Independent School District (BISD). | Oct. 2016 |
|--|-----------|

Department Goal: Improve Communication with Internal Stakeholders

- | | |
|---|-----------|
| • Renew the quarterly progress reports on the strategic plan. | Jan. 2017 |
|---|-----------|

CITY COUNCIL VISION ELEMENT: Maintain a Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal: Establish Pay Grade Midpoints that Lead the Market to Attract Top Tier Talent

- | | |
|--|-----------|
| • Implement new pay ranges for all positions as recommended in the compensation study. | Oct. 2016 |
| • Initiate customer service award for City employees. | Nov. 2016 |

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Provide Infrastructure that Keeps the Community Safe, Promotes Growth, & Improves Quality of Life for Our Residents

- | | |
|--|-----------|
| • Issue bond for Phase 1 of the 2016 Bond Issue. | Nov. 2016 |
|--|-----------|

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Unique Visits (www.lakejackson-tx.gov)	New	237,465	N/A	250,000	260,000
Unique Visits (www.chooselakejackson.com)	New	N/A	N/A	10,000	100,000
Average Days to Respond to Citizen Requests Submitted Via <i>Request Tracker</i>	New	6.5	N/A	2.5	2.0

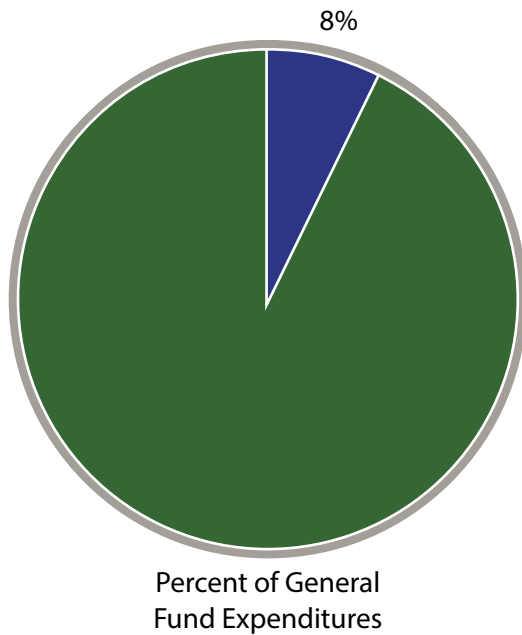
CITY COUNCIL VISION ELEMENT: Maintain a Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Turnover Rate (Non-Exempt)	New	28%	N/A	15%	15%
Turnover Rate (Exempt)	New	13%	N/A	5%	5%
Non-Exempt Positions within 5% of Market Median	✓	44%	100%	100%	100%
Exempt Positions within 5% of Market Median	✓	17%	79%	79%	100%
Sworn Positions within 5% of Market Max	✓	40%	80%	80%	100%

ADMINISTRATION - 1000

BUDGET INFORMATION



Major Budget Changes

- Transfer Finance Records Clerk to City Secretary's Office – \$49,000
- Regrade Personnel Clerk to Personnel Generalist – \$6,000

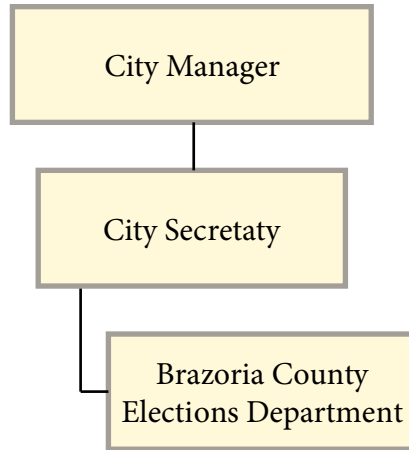
<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	1,366,111	1,467,494	1,480,135	1,569,787
Total Resources	\$1,366,111	\$1,467,494	\$1,480,135	\$1,569,787
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$787,391	\$880,900	\$886,367	\$948,300
Employee Benefits	216,546	236,800	244,981	268,200
Operating Expenses	320,854	308,474	307,467	311,967
Capital Outlay	0	0	0	0
Operating Transfers	41,320	41,320	41,320	41,320
Total Expenditures	\$1,366,111	\$1,467,494	\$1,480,135	\$1,569,787

ADMINISTRATION - 1000

<i>Expenditures - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$16,634	\$17,700	\$18,202	\$18,500
Office/Clerical	32,296	34,600	66,511	71,600
Technical	131,546	163,200	138,632	157,400
Professional	100,068	122,900	126,335	131,300
Management/Supervision	492,935	529,300	523,585	556,300
Temp/Seasonal	1,537	2,400	2,400	2,400
Council	7,425	7,500	7,500	7,500
Overtime	4,950	3,300	3,202	3,300
Subtotal	787,391	880,900	886,367	948,300
Employee Benefits				
Health	53,038	59,600	62,412	76,500
Life	746	700	857	700
Dental	4,080	4,800	4,943	5,800
Long Term Disability	3,062	3,600	3,537	3,800
Social Security	53,277	60,800	61,581	64,600
Retirement	101,111	105,900	108,616	112,700
Tuition Reimbursement	0	0	1,500	2,400
Workers Compensation	1,232	1,400	1,535	1,700
Subtotal	216,546	236,800	244,981	268,200
Operating Expenses				
Professional Service Fees				
Employee Screening	22,976	15,000	16,000	17,000
Salary Compensation Study	26,000	25,000	0	0
Printing	26,416	31,000	31,000	31,000
Outside Attorney	0	5,000	0	5,000
Codification	6,172	5,000	8,900	9,000
TML Benefits Administration Fee	5,300	6,000	5,500	6,000
Consultant-Industrial District Val	13,667	13,700	13,667	13,700
Consultant-Goal Setting	6,594	5,000	5,500	5,000
	107,125	105,700	80,567	86,700
Water & Sewer	4,445	4,500	4,500	4,500
Maintenance & Repair				
Buildings - City Hall	16,929	10,000	30,000	17,000
Heating & Air Conditioning	3,749	2,000	2,000	2,000
Vehicles	2,618	500	1,500	500
Maintenance Contract	23,381	24,100	22,750	25,697
	\$46,677	\$36,600	\$56,250	\$45,197

ADMINISTRATION - 1000

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Rental - Vehicle & Equipment	\$14,146	\$13,500	\$13,250	\$14,000
Insurance				
Property	9,381	9,224	12,000	11,955
Liability	4,651	3,590	3,500	3,525
	14,032	12,814	15,500	15,480
Communication	11,886	12,000	8,500	8,750
Advertising	21,226	23,000	23,000	23,000
Training	6,771	10,000	10,000	22,500
Travel	19,952	10,000	10,000	10,000
Other Purchased Services				
Dues & Memberships	10,678	9,660	9,660	10,000
Recording	2,500	1,000	4,000	2,500
	13,178	10,660	13,660	12,500
General Supplies				
Office	10,281	12,000	12,000	12,000
Wearing Apparel	38	0	0	0
Gasoline & Diesel	1,222	1,700	740	840
Operating	17,816	20,000	22,500	20,000
Cleaning	2,101	3,000	4,000	3,500
	31,458	36,700	39,240	36,340
Electricity	28,620	31,000	31,000	31,000
Miscellaneous	100	0	0	0
Books & Periodicals	1,238	2,000	2,000	2,000
Subtotal	320,854	308,474	307,467	311,967
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	41,320	41,320	41,320	41,320
Subtotal	41,320	41,320	41,320	41,320
Total General Administration	\$1,366,111	\$1,467,494	\$1,480,135	\$1,569,787



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

ELECTIONS - 1200

PROGRAM DESCRIPTION

This budget provides for 3 elections, which could include City Official, Charter Amendment, Bond or run-off elections.

The elections are contracted out through the Brazoria County Elections Department. The cost of each election depends on the number of entities holding elections. When possible costs are shared between entities.

The City Secretary's office is budgeted 100% in General Administration (1000).

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication & Technology

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

Department Goal: Contract with Brazoria County to Conduct All General, Special Called, & Bond Elections

- Hold general, bond, and charter amendment elections and comply with all election laws. Complete

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

Department Goal: Contract with Brazoria County to Conduct All General, Special Called, & Bond Elections

- Hold general elections and comply with all election laws. May 2017

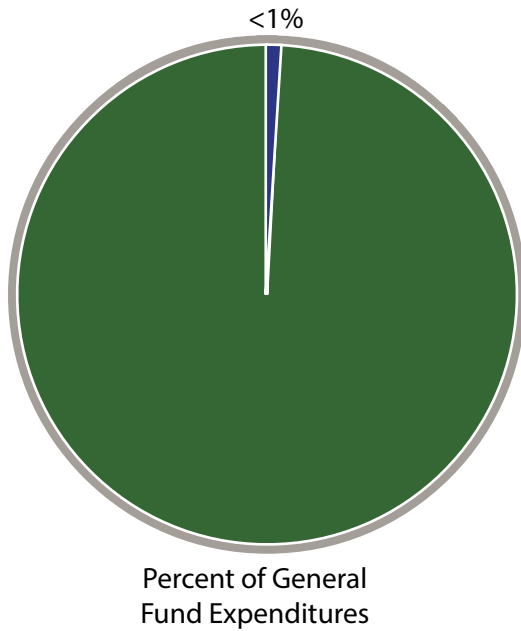
PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Number of Registered Voters	N/A	16,887	17,500	17,181	17,500
Voter Turn Out (May Election)	✗	515	3,000	750	3,000
Number of Elections Held	N/A	1	2	1	2
Total Cost of Elections	✓	\$7,825	\$12,500	\$6,000	\$12,500
Cost Per Ballot Cast	✗	\$15.19	\$2.08	\$8.00	\$2.08

BUDGET INFORMATION



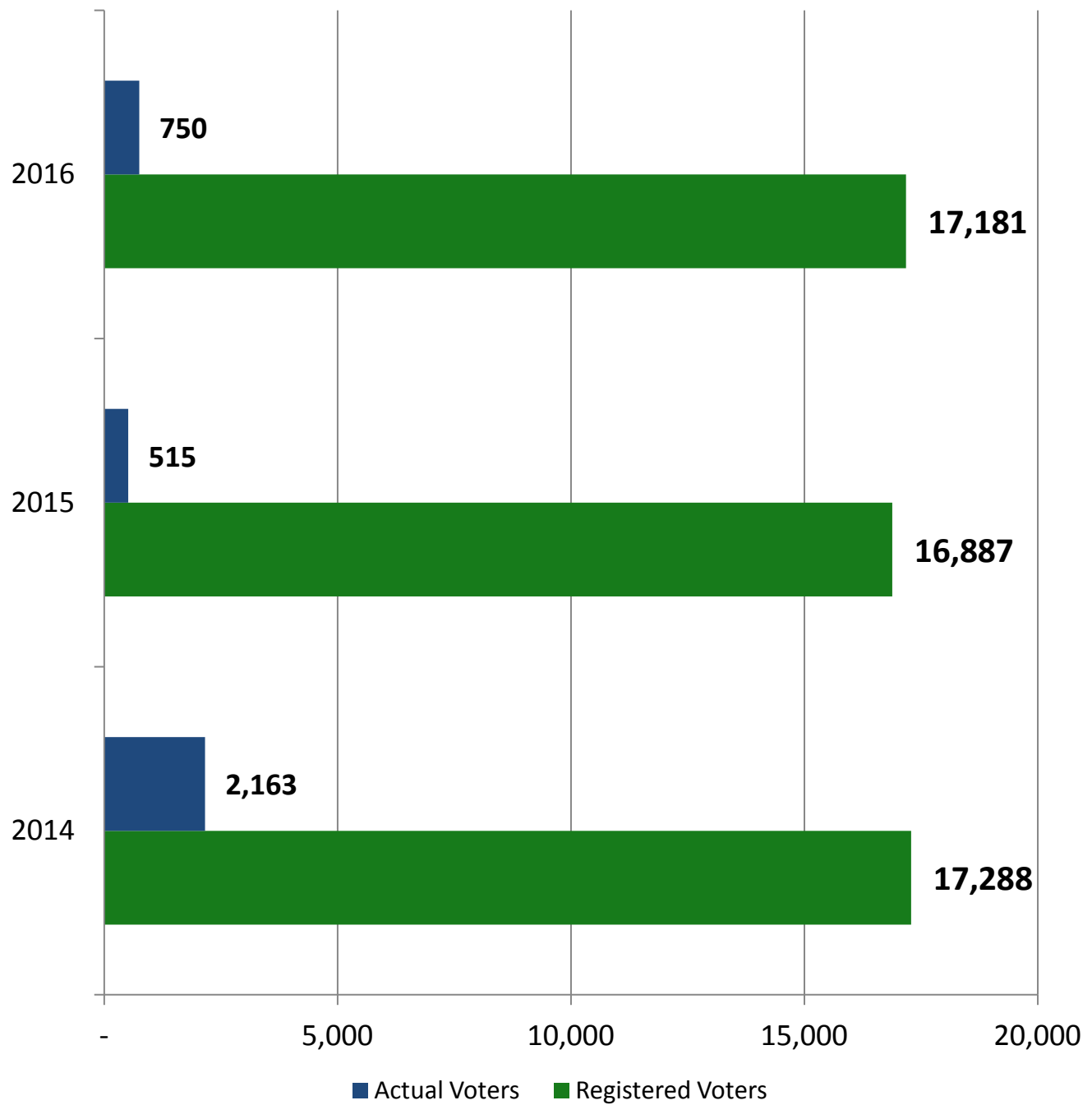
Major Budget Changes

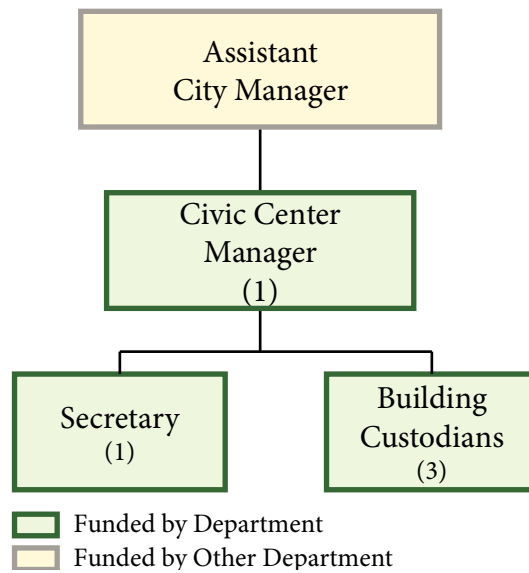
- No Major Budget Changes

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$7,825	\$12,500	\$4,715	\$12,500
Total Resources	\$7,825	\$12,500	\$4,715	\$12,500
Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses	\$7,825	\$12,500	\$4,715	\$12,500
Total Expenditures	\$7,825	\$12,500	\$4,715	\$12,500
Expenditures - Details	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses				
Election Translator	\$0	\$0	\$715	\$0
Brazoria County Contract	7,825	12,500	4,000	12,500
Subtotal	7,825	12,500	4,715	12,500
Total Elections	\$7,825	\$12,500	\$4,715	\$12,500

HISTORICAL VOTER TURN OUT - MAY ELECTIONS

Voter Turn Out
May Elections





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	5.00	5.00	5.00	5.00

CIVIC CENTER - 4500

PROGRAM DESCRIPTION

The Civic Center provides approximately 15,500 square feet of meeting room space to the general public, corporate and business community. The center includes Veterans Memorial Plaza, a beautifully landscaped outdoor mini-park area with a plaza, staging area, and two (2) fountains that provides a pleasant, enjoyable, attractive atmosphere for weddings, and other special events. The center also provides space for Actions Senior Center and the Senior Citizen Commission.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

Department Goal:

• Festival of Lights	Complete
• New Year's Eve Dance	Complete
• Senior Fest	Complete
• Spring Concert Series	July 2016
• We Will Remember Ceremony (9/11)	Sep. 2016

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

Department Goal: Provide a Wide Variety of Events for All Ages

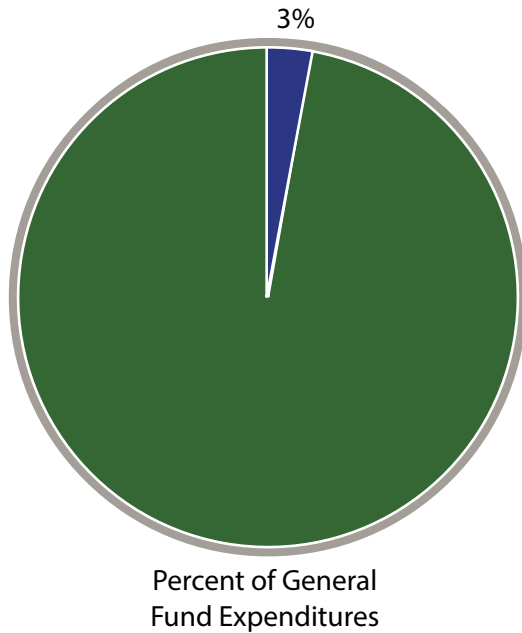
• Festival of Lights	Nov. 2016
• New Year's Eve Dance	Jan. 2017
• Senior Fest	Feb. 2017
• Spring Concert Series	July 2017
• We Will Remember Ceremony (9/11)	Sep. 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Number of Civic Center Rentals	✓	1032	900	1048	920
Number of Days with Customers (Civic)	✓	345	337	340	345
Expenditures Covered by Revenues (Civic)	✗	41.0%	40.8%	36.3%	42.1%
Number of Jasmine Hall Events	✓	210	221	215	220
Number of Days with Customers (Jasmine)	✓	210	221	215	220
Expenditures Covered by Revenues (Jasmine)	✗	87.0%	72.7%	45.8%	96.4%

BUDGET INFORMATION**Major Budget Changes**

- Increase in Custodial Cleanup for Rentals; Offset by Increase in Matching Revenues – \$50,000;
- Increase in Building Maintenance Repairs Due to Age of Building – \$10,000

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Civic Center Rental	\$261,610	\$239,000	\$232,350	\$274,000
Jasmine Hall Rental	18,374	15,000	15,000	20,000
General Resources	379,666	351,844	425,200	377,970
Total Resources	\$659,650	\$605,844	\$672,550	\$671,970

Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$191,938	\$210,700	\$216,797	\$208,100
Employee Benefits	66,488	72,600	68,698	76,900
Operating Expenses	400,224	321,544	386,055	385,970
Capital Outlay	0	0	0	0
Operating Transfers	1,000	1,000	1,000	1,000
Total Expenditures	\$659,650	\$605,844	\$672,550	\$671,970

CIVIC CENTER - 4500

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$72,083	\$90,100	\$85,068	\$83,200
Office/Clerical	35,237	38,700	39,729	40,300
Management/Supervision	66,068	66,900	67,000	69,600
Overtime	17,016	15,000	7,500	15,000
Contract Labor	1,534	0	17,500	0
Subtotal	191,938	210,700	216,797	208,100
Employee Benefits				
Health	23,291	25,900	25,859	30,600
Life	322	300	355	300
Dental	1,792	2,100	2,049	2,300
Long Term Disability	709	900	784	900
Social Security	14,142	16,100	13,905	15,900
Retirement	24,898	25,600	24,139	25,000
Workers Compensation	1,334	1,700	1,607	1,900
Subtotal	66,488	72,600	68,698	76,900
Operating Expenses				
Cleaning				
Public Areas	23,832	25,000	24,000	26,000
Rental Rooms	0	0	28,000	50,000
	23,832	25,000	52,000	76,000
Water & Sewer	62,174	18,700	18,700	18,700
Maintenance & Repair				
Building - Civic Center	76,296	60,000	80,000	70,000
Building - Jasmine Hall	5,773	5,000	11,000	5,000
Heating & Air Conditioning	38,850	21,000	26,500	23,000
Vehicles & Equipment	446	300	300	300
Maintenance Contract	2,541	1,153	1,215	1,125
	123,906	87,453	119,015	99,425
Rental - Vehicle & Equipment	2,721	2,000	2,000	2,000
Insurance				
Property	38,530	38,530	37,100	37,000
Liability	821	821	800	775
	39,351	39,351	37,900	37,775

CIVIC CENTER - 4500

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Communications	6,005	5,000	5,000	3,000
Advertising	13,711	10,500	13,000	13,000
Training	153	150	150	150
Travel	512	500	500	500
Dues & Memberships	153	250	250	250
General Supplies				
Office	4,742	5,000	5,000	5,000
Wearing Apparel	884	900	900	900
Gasoline & Diesel	607	600	900	530
Operating	26,744	27,500	29,500	27,500
Miscellaneous	4,056	4,500	4,500	4,500
Cleaning	21,235	20,000	20,000	20,000
	58,268	58,500	60,800	58,430
Electricity & Natural Gas	69,438	74,140	76,740	76,740
Subtotal	400,224	321,544	386,055	385,970
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	1,000	1,000	1,000	1,000
Subtotal	1,000	1,000	1,000	1,000
Total Civic Center	\$659,650	\$605,844	\$672,550	\$671,970

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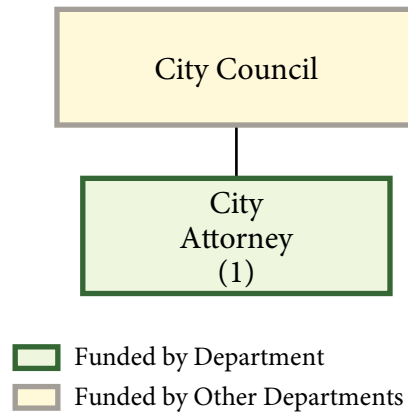


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City of Enchantment

City of
Enchantment





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	1.00	1.00	1.00	1.00

PROGRAM DESCRIPTION

The City Attorney's Office provides legal advice and legal services to the City Council, the City's boards and commissions, and all departments of the City. The City Attorney's Office also represents the City in litigations; drafts various legal instruments, such as contracts and ordinances; and supervises outside counsel.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE:

Department Goal:

- | | |
|---|-----------|
| • Review and update two chapters in Code of Ordinances. | Sep. 2016 |
|---|-----------|

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communications

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices and Enhanced Technology

Department Goal: Provide Prompt Responses to Public Information Requests

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE:

Department Goal: Maintain Cost Efficient Operations by Trying to Resolve Cases Before Reaching Trial

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal: Keep Current on Changes to Municipal Law

- | | |
|---|-----------|
| • Attend at least two (2) conferences related to municipal law. | Jul. 2017 |
| • Attend at least one (1) legislative update conference. | Aug. 2017 |

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Communications

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices and Enhanced Technology

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Average Days to Process Public Information Requests	New	3	N/A	6	5

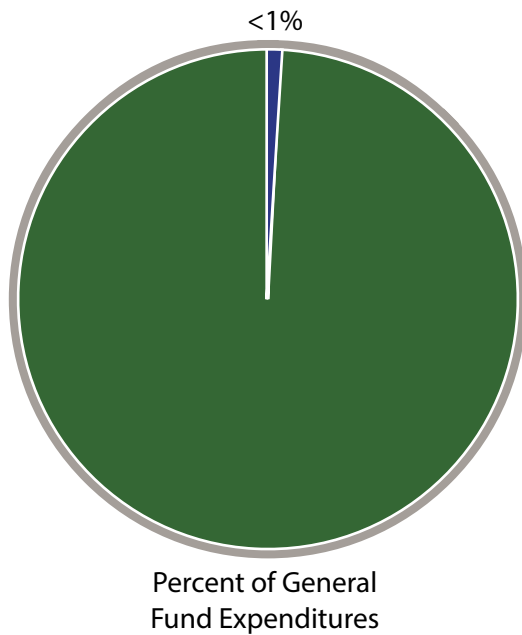
CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Municipal Law Conferences Attended	New	2	N/A	3	2

CITY COUNCIL OBJECTIVE:

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Ordinances Prepared	✓	22	25	25	25
Cases Set for Trial	New	77	N/A	75	75
Cases Resolved Before Going to Trial	New	N/A	N/A	N/A	80%

BUDGET INFORMATION**Major Budget Changes**

- No Major Budget Changes

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$163,066	\$190,185	\$186,107	\$196,635
Total Resources	\$163,066	\$190,185	\$186,107	\$196,635
Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$114,868	\$125,500	\$122,503	\$130,300
Employee Benefits	29,745	30,800	31,720	32,200
Operating Expenses	18,008	33,885	31,884	33,335
Operating Transfers	445	0	0	800
Total Expenditures	\$163,066	\$190,185	\$186,107	\$196,635

LEGAL - 1700

<i>Expenditures - Details</i>		2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages					
Management/Supervision		\$114,868	\$125,500	\$122,503	\$130,300
	Subtotal	114,868	125,500	122,503	130,300
Employee Benefits					
Health		5,050	5,200	5,291	6,100
Life		71	100	73	100
Dental		388	400	419	500
Long Term Disability		447	500	503	500
Social Security		8,626	9,100	9,562	9,100
Retirement		15,013	15,300	15,692	15,700
Workers Compensation		150	200	180	200
	Subtotal	29,745	30,800	31,720	32,200
Operating Expenses					
Outside Attorney		5,901	20,000	20,000	20,000
Maintenance Contract		111	120	75	0
Liability Insurance		465	465	500	465
Communications		1,805	2,725	1,700	1,700
Training		919	675	414	930
Travel		613	1,155	445	995
Other Purchased Services					
Dues & Memberships		955	955	960	960
Internet Subscriptions		632	1,200	1,200	1,695
		1,587	2,155	2,160	2,655
General Supplies					
Office		411	500	500	500
Operating		618	800	800	800
		1,029	1,300	1,300	1,300
Books & Periodicals		5,578	5,290	5,290	5,290
	Subtotal	18,008	33,885	31,884	33,335
Operating Transfers					
Equipment Replacement		445	0	0	800
	Subtotal	445	0	0	800
Total Legal		\$163,066	\$190,185	\$186,107	\$196,635

FINANCE



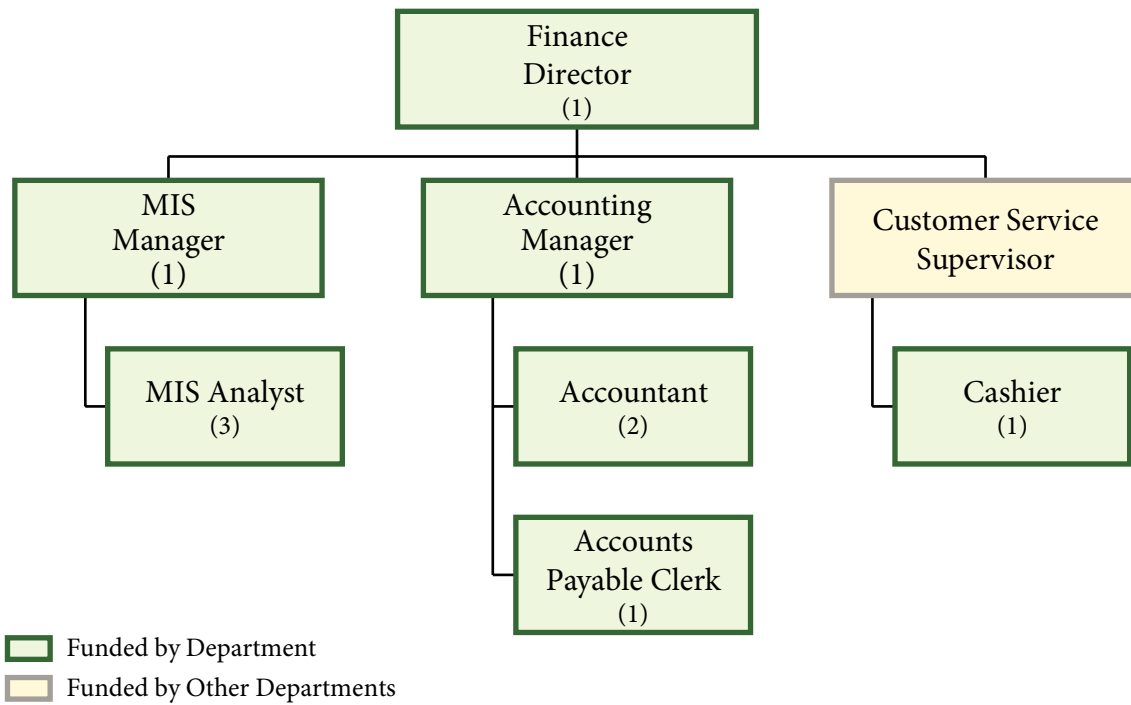
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City of Enchantment

City of Enchantment



FINANCE - 1400



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	4.00	4.00	3.00	2.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	3.00	3.00	4.00	5.00
Management/Supervision	3.00	3.00	3.00	3.00
Temporary/Seasonal	0.15	0.15	0.15	0.15
TOTAL FTEs	10.15	10.15	10.15	10.15

PROGRAM DESCRIPTION

The department records and reports results of financial transactions, prepares various internal and external financial reports, advises management on matters of a financial nature and is responsible for the City's cash management and investing program.

Personnel in this department are the initial contact point at City Hall for citizen's inquiries, answering all incoming phone lines, greeting all walk in customers, and serving as central cashier.

This department also provides technology services to all departments.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Use New Technologies to Improve Areas of Operations

Department Goal:

- | | |
|--|----------|
| • Complete conversion of accounts payable to paperless and maintain all invoices in electronic format. | Complete |
|--|----------|

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Use New Technologies to Improve Areas of Operations

Department Goal: Enhance Productivity & Streamline Processes to Improve Customer Service

- | | |
|--|-----------|
| • Complete conversion to new phone system at City Hall, Library, Civic Center, & Police Station. | Sep. 2017 |
| • Complete interface between Code Enforcement, miscellaneous receivables, & cash receipts. | Dec. 2016 |
| • Upgrade personal computers throughout the City to Microsoft Office 365. | May 2017 |

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Use New Technologies to Improve Areas of Operations

Department Goal: Provide Long-Range Plans for Infrastructure: Water, Sewer, Drainage, Streets, Parks, & Sidewalks.

- | | |
|---|-----------|
| • Coordinate bond issues; maintain or improve ratings received by Moody's and Standard & Poor | Jul. 2017 |
|---|-----------|

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE:

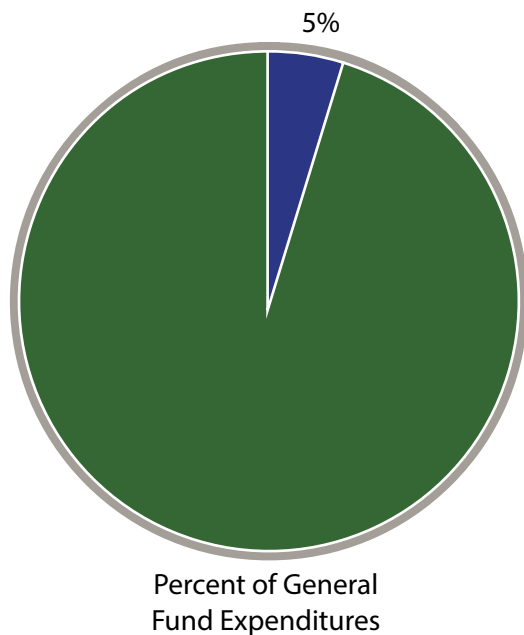
PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Standard & Poor G.O. Bond Rating	✓	AA+ Positive	AA+ Positive	AA+ Positive	AA+ Positive
Standard & Poor Revenue Bond Rating	✓	AA Stable	AA Stable	AA Stable	AA Stable
Obtain Certificate in Excellence in Financial Reporting	✓	18 th Year	19 th Year	19 th Year	20 th Year

CITY COUNCIL VISION ELEMENT: Enhance Communications

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices and Enhanced Technology

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Monthly Reports Distributed Within 15 Days of End of Month	✗	75%	100%	50%	100%

BUDGET INFORMATION



Major Budget Changes

- Add New Systems Analyst for Police Department Operations – \$68,000
- Transfer Records Clerk to City Secretary's Office – (\$49,000)

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$932,982	\$1,043,787	\$1,029,582	\$1,085,799
Total Resources	\$932,982	\$1,043,787	\$1,029,582	\$1,085,799
Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$531,443	\$576,500	\$583,660	\$608,400
Employee Benefits	162,073	176,900	175,102	190,600
Operating Expenses	211,621	261,737	242,170	253,150
Operating Transfers	27,845	28,650	28,650	33,649
Total Expenditures	\$932,982	\$1,043,787	\$1,029,582	\$1,085,799

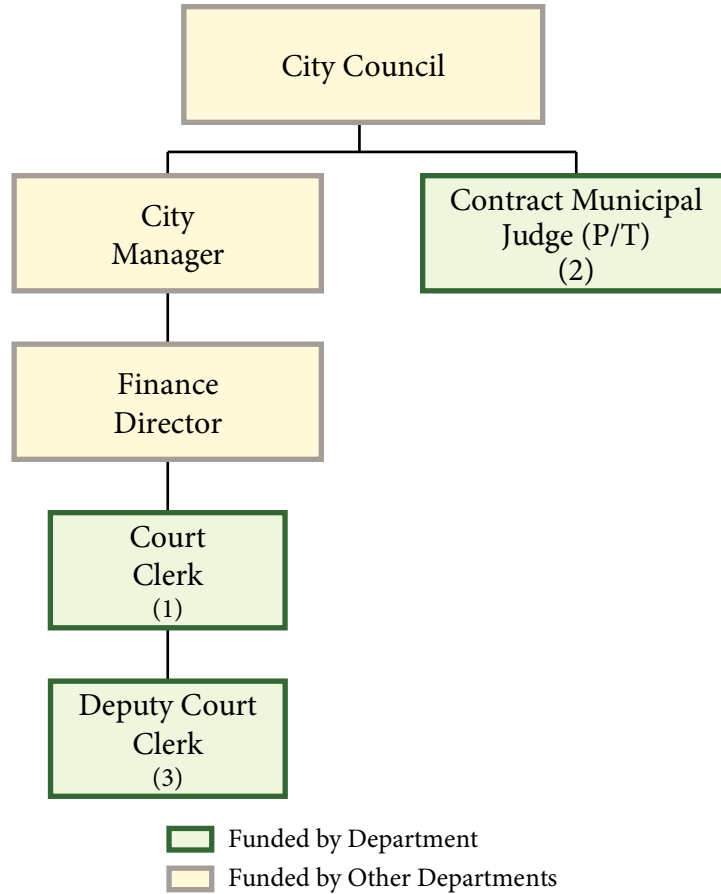
<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Office/Clerical	\$91,278	\$98,800	\$100,176	\$65,000
Technical	0	0	0	0
Professional	187,531	203,600	214,174	267,200
Management/Supervision	235,112	266,100	263,654	267,500
Temp/Seasonal	12,853	2,500	2,500	3,200
Overtime	4,084	5,500	3,156	5,500
Contract Labor	585	0	0	0
Subtotal	531,443	576,500	583,660	608,400
Employee Benefits				
Health	47,422	51,900	52,914	61,200
Life	666	600	727	600
Dental	3,648	4,200	4,193	4,600
Long Term Disability	2,063	2,400	2,350	2,500
Social Security	38,272	43,300	42,475	46,100
Retirement	67,727	69,800	71,618	72,700
Tuition Reimbursement	1,586	4,000	0	2,000
Workers Compensation	689	700	825	900
Subtotal	162,073	176,900	175,102	190,600
Operating Expenses				
Professional Service Fees				
Tax Appraisals	41,670	44,920	42,500	44,000
Tax Collections	3,240	4,000	3,250	4,000
Outside Auditor	18,706	21,000	21,000	21,000
Arbitrage Review	16,795	20,000	19,000	18,500
	80,411	89,920	85,750	87,500
Maintenance & Repair				
Computer Equipment	4,767	7,500	7,500	7,000
Non-Fleet Equipment	215	500	500	500
Maintenance Contracts	83,379	103,715	92,310	101,500
	88,361	111,715	100,310	109,000
Rental - Equipment	4,152	6,000	5,160	5,660
Insurance				
Property	\$3,228	\$3,228	\$4,200	\$4,215
Liability	2,264	2,264	2,100	2,125
Fidelity	0	0	0	0
	5,492	5,492	6,300	6,340

FINANCE - 1400

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Communication	19,479	17,000	16,000	14,400
Training	125	11,860	5,000	11,000
Travel	181	4,500	4,500	4,500
Dues & Memberships	1,447	2,000	1,400	1,500
General Supplies				
Office	8,533	8,000	8,000	8,000
Operating	3,126	5,000	9,500	5,000
	11,659	13,000	17,500	13,000
Books & Periodicals	314	250	250	250
Subtotal	211,621	261,737	242,170	253,150
Operating Transfers				
Equipment Replacement	27,845	28,650	28,650	33,649
Subtotal	27,845	28,650	28,650	33,649
Total Finance	\$932,982	\$1,043,787	\$1,029,582	\$1,085,799

John Dewey Municipal Justice Center





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	3.00	3.00	3.00	3.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	4.00	4.00	4.00	4.00

MUNICIPAL COURT - 1100

PROGRAM DESCRIPTION

The Municipal Court is responsible for administering the disposition of Class C Misdemeanor charges brought against persons within the geographical boundaries of the city. The Court Clerk is responsible for the maintenance of the Municipal Court Docket and monitoring collection of fines assessed by the Municipal Judges. The Judges preside over all court hearings, which include docket calls twice per month and jury trials, non-jury trials, and juvenile court once per month.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communications

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices and Enhanced Technology

Department Goal:

- Provide language interpretation at the court window using a remote video interpreter service. Complete

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE:

Department Goal: Comply with State Indigence Laws & Minimize Number of Required Hearings

- Work with Police Department to establish a program to contact defendants before warrants are issued and prior to any hearing to determine the indigence of defendants. Oct. 2016

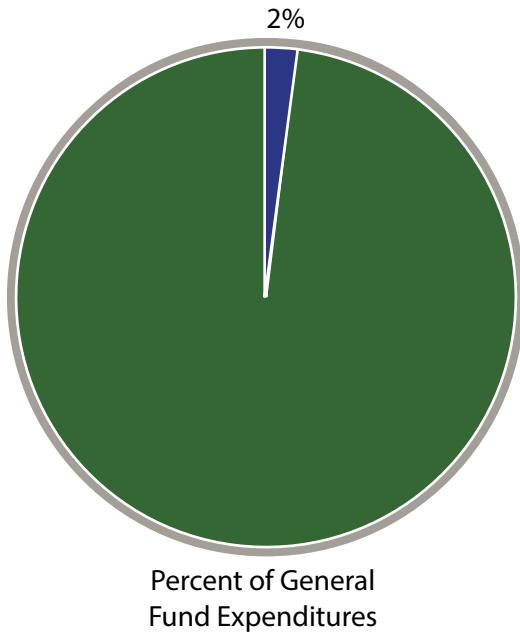
PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
New Cases Filed	✗	5,802	7,100	4,500	5,800
Failure to Appear Charges Filed	✓	555	700	425	540
Convicted Dispositions: No Court Appearance	✓	1,820	2,100	1,600	1,900
Convicted Dispositions: Court Appearance	✓	1,328	1,300	1,250	1,300
Warrants Outstanding	✓	6,378	6,250	6,250	6,100
Warrants Issued	✓	3,017	3,100	2,930	2,500
Amount Collected by Collection Agency	✓	\$447,362	\$370,000	\$370,000	\$350,000
Cases Cleared by Collection Agency	✗	2,331	2,300	1,850	2,000
Payment Agreements Issued Warrants due to Default	New	59%	N/A	50%	45%

BUDGET INFORMATION

**Major Budget Changes**

- Market Increase for Employees – \$,7600

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Criminal Justice Tax	\$21,342	\$24,000	\$23,500	\$23,500
Court Fees	33,145	38,000	27,000	27,000
General Resources	326,596	338,130	347,867	376,985
Total Resources	\$381,083	\$400,130	\$398,367	\$427,485

Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$219,713	\$229,240	\$232,064	\$249,700
Employee Benefits	57,382	61,350	56,388	68,700
Operating Expenses	80,028	85,580	85,955	85,125
Operating Transfers	23,960	23,960	23,960	23,960
Total Expenditures	\$381,083	\$400,130	\$398,367	\$427,485

MUNICIPAL COURT - 1100

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Office/Clerical	\$86,141	\$92,400	\$87,133	\$96,500
Management/Supervision	54,438	58,800	61,100	64,700
Special Agreement Personnel	63,329	64,400	66,136	67,000
Overtime	12,561	10,000	16,250	21,500
Contact Labor	3,244	3,640	1,445	0
Subtotal	219,713	229,240	232,064	249,700
Employee Benefits				
Health	20,032	20,700	19,805	24,500
Life	281	300	272	300
Dental	1,541	1,700	1,572	1,800
Long Term Disability	570	700	600	700
Social Security	14,727	17,300	15,218	19,100
Retirement	19,955	19,600	18,616	21,900
Tuition Reimbursement	0	750	0	0
Workers Compensation	276	300	305	400
Subtotal	57,382	61,350	56,388	68,700
Operating Expenses				
Professional Services				
Jury Costs	144	865	505	865
Contract Cleaning	10,335	10,400	11,545	10,840
	10,479	11,265	12,050	11,705
Maintenance & Repair				
Building	1,899	2,150	3,045	2,065
Maintenance Contract	8,548	9,428	8,540	9,000
	10,447	11,578	11,585	11,065
Vehicles & Equipment	1,878	1,335	1,960	3,500
Insurance				
Property	14,846	14,846	13,500	13,460
Liability	891	891	800	830
	15,737	15,737	14,300	14,290
Communications	827	720	775	775

MUNICIPAL COURT - 1100

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Training	1,150	1,475	1,180	1,570
Travel	1,346	2,425	3,195	3,500
Dues & Memberships	160	350	350	310
General Supplies				
Office	4,082	5,220	5,365	5,700
Operating	16,526	15,970	15,970	13,400
Cleaning	1,823	2,100	2,040	2,100
	22,431	23,290	23,375	21,200
Electricity	15,486	17,255	17,000	17,000
Books & Periodicals	87	150	185	210
Subtotal	80,028	85,580	85,955	85,125
Capital Outlay - Equipment	0	0	0	0
Operating Transfers				
Equipment Replacement	23,960	23,960	23,960	23,960
Subtotal	23,960	23,960	23,960	23,960
Total Municipal Court	\$381,083	\$400,130	\$398,367	\$427,485

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PUBLIC SAFETY



LAKE JACKSON

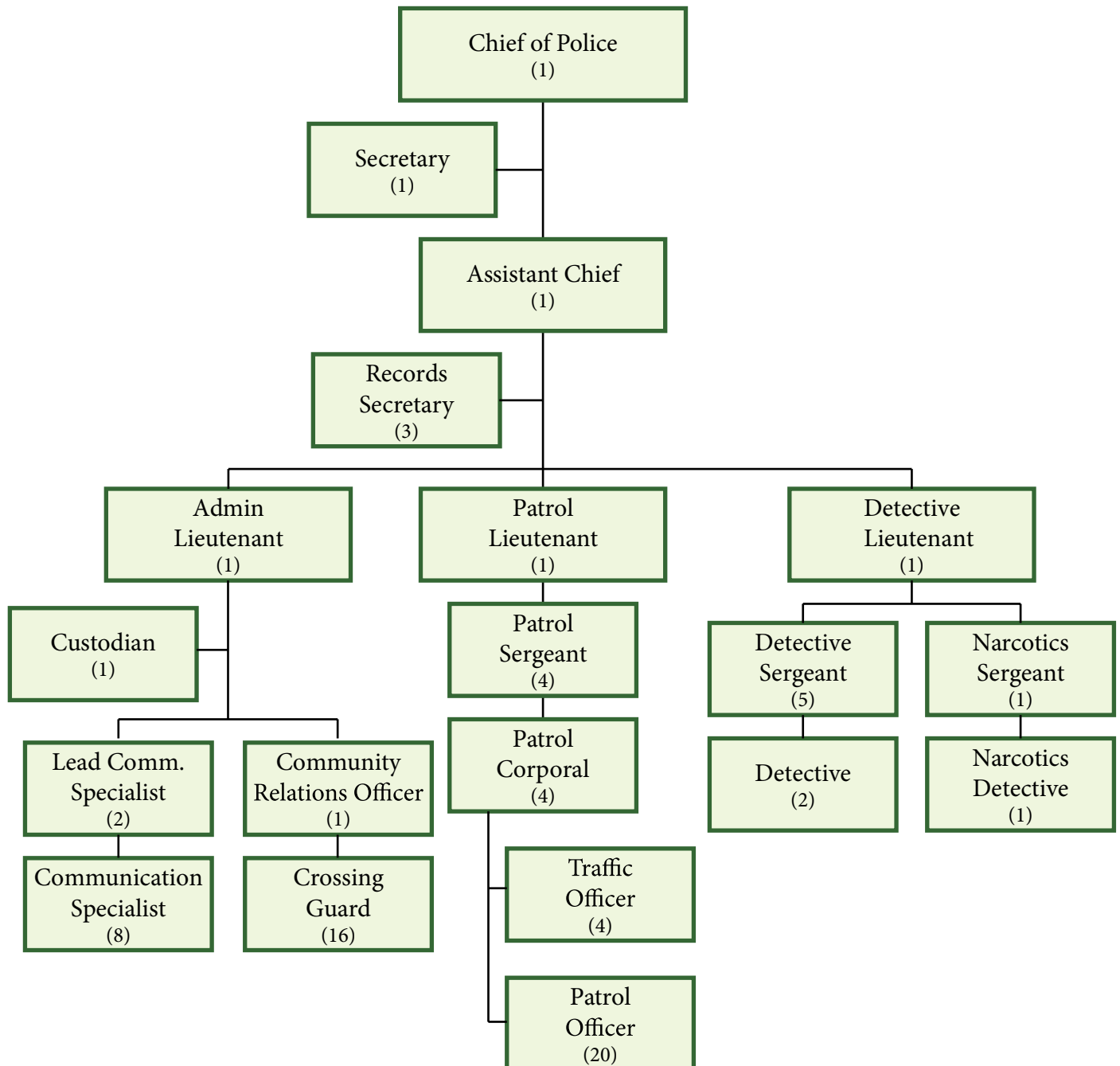
City of Enchantment

City of Enchantment



Lake Jackson Remember 9/11 Memorial





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	4.00	4.00	4.00	4.00
Technical	10.00	10.00	10.00	10.00
Sworn Personnel	40.00	40.00	40.00	42.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	5.00	5.00	5.00	5.00
Temporary/Seasonal	2.25	2.44	2.44	2.44
TOTAL FTEs	62.25	62.44	62.44	64.44

POLICE - 2200

PROGRAM DESCRIPTION

It is the mission of the Lake Jackson Police Department to positively impact the quality of life throughout the community by delivering professional and courteous services, preserving the peace, enforcing the law and Constitution, protecting property, and providing a safe environment for all citizens.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

• Maintain interoperability standard with public safety entities throughout the region by procuring and implementing the replacement of the public radio equipment by December 31, 2015.	Complete
• Procure and implement a secondary radio system that functions separate from the BCSO system that will serve as the primary radio service for Public Works and a backup for Public Safety. This \$965,000 project will be funded by \$500,000 from the General Project Fund and \$465,000 from the Equipment Replacement Fund. A grant for \$125,000 has been applied for with HGAC.	Aug. 2016

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

Department Goal: Reduce the amount of illegal drug traffic in Lake Jackson.

• Institute a drug enforcement detail by creating a new narcotics detective position and teaming that position with the current narcotics sergeant.	Dec. 2016
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Department Goal: Increase Traffic Safety on City Streets & Thoroughfares

• Add an additional two (2) traffic officers to allow for the timely investigation of traffic complaints.	Jan. 2017
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CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal: Attract highly qualified applicants & decrease time required to fill open positions.

• Hold a minimum of three recruitment presentations and have two outside advertising efforts to seek new officers.	Mar. 2017
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CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

Department Goal: Implement available technology to enhance safety, service, and transparency.

• Implement a body camera program for the patrol division.	Sep. 2017
• Implement Automatic Vehicle Locator/GPS System for patrol vehicles.	Sep. 2017

PERFORMANCE MEASURES**CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life****CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens**

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Average Response Time to Priority "P" Calls (minutes)	✓	3:47	5:00	4:41	5:00
Unit Reaction Time to Priority "P" Calls (minutes)	✓	3:04	4:30	4:06	4:30
Total Traffic Contacts	✗	14,599	16,000	12,000*	17,000**
Percentage of Burglary Cases Solved	New	30%	N/A	28%	30%

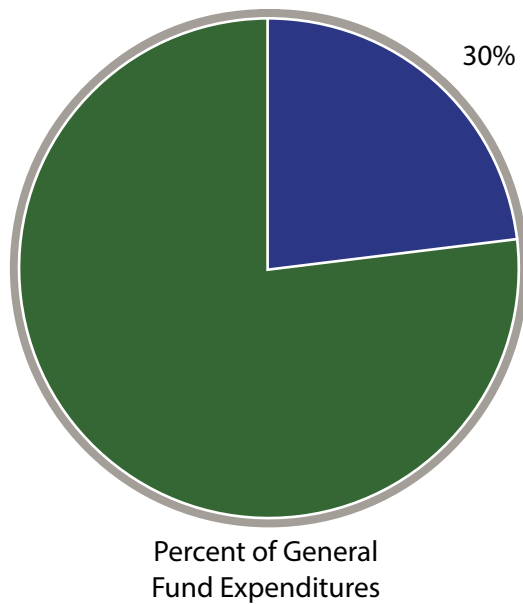
*During FY 15-16 the Police Department lost the services of one traffic officer due to a work-related injury.

**The FY 16-17 Target reflects the addition of two new traffic officer positions.

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City**CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities for Employees**

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
In-Service & Developmental Training Hours	New	6,528	N/A	6,000	6,000

BUDGET INFORMATION



Major Budget Changes

- Add 2 New Positions; Narcotics Detective & Traffic Officer – \$149,000
- Market Increase for Sworn Personnel – \$133,000
- Reassign College School Resource Officer to Traffic Unit – \$58,000
- Increase in Equipment Replacement Contribution – \$42,000
- Purchase New Uniforms – \$6,000

Resources

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Alarm Fees	\$62,134	\$80,000	\$60,000	\$60,000
Peddler Permit	1,445	1,500	3,000	3,000
Wrecker License	1,800	1,800	1,200	1,200
B'Port College SRO	62,781	58,000	58,000	0
Richwood Dispatching	34,000	34,000	34,000	34,000
General Resources	4,712,257	5,275,080	5,218,532	5,888,763
Total Resources	\$4,874,417	\$5,450,380	\$5,374,732	\$5,986,963

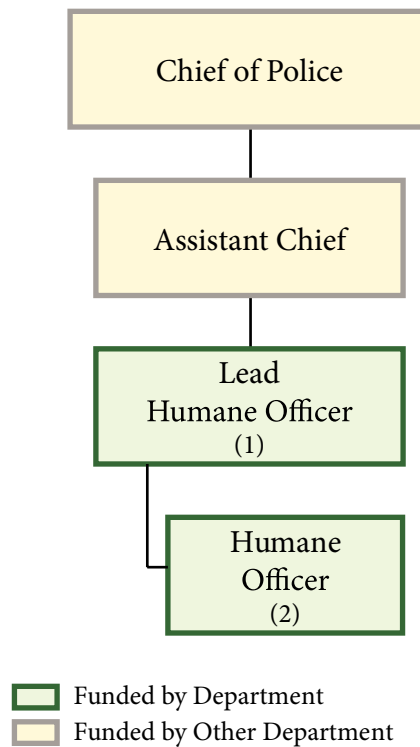
Expenditures

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$3,106,562	\$3,421,500	\$3,410,764	\$3,800,400
Employee Benefits	985,280	1,060,220	1,032,197	1,210,500
Operating Expenses	563,380	650,126	613,237	625,047
Capital Outlay	0	9,800	9,800	0
Operating Transfers	219,195	308,734	308,734	351,016
Total Expenditures	\$4,874,417	\$5,450,380	\$5,374,732	\$5,986,963

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$28,949	\$30,900	\$31,678	\$32,100
Office/Clerical	140,302	153,700	157,359	159,900
Technical	371,669	394,400	412,285	414,200
Sworn Personnel	1,983,190	2,227,100	2,156,856	2,520,300
Management/Supervision	395,162	413,500	420,686	437,000
Temp/Seasonal	77,815	86,900	86,900	86,900
Overtime	109,475	115,000	145,000	150,000
Subtotal	3,106,562	3,421,500	3,410,764	3,800,400
Employee Benefits				
Health	293,696	310,200	306,830	377,600
Life	4,113	3,500	4,199	3,600
Dental	22,592	25,200	24,318	28,400
Long Term Disability	11,604	13,700	12,732	15,200
Social Security	229,182	261,700	249,218	288,700
Retirement	395,531	405,600	397,115	446,200
Tuition Reimbursement	0	3,920	1,800	3,600
Workers Compensation	28,562	36,400	35,985	47,200
Subtotal	985,280	1,060,220	1,032,197	1,210,500
Operating Expenses				
Professional Services				
Psychological Examination	150	600	900	1,200
Volunteer Benefits	1,928	3,000	2,195	3,000
Forensic Testing	3,795	2,500	2,500	2,500
	5,873	6,100	5,595	6,700
Water & Sewer	1,181	1,100	1,100	1,100
Maintenance & Repair				
Buildings	10,809	13,000	13,000	13,000
Heating & Air Conditioning	9,023	12,500	15,000	12,500
Vehicles	47,867	50,000	50,000	50,000
Equipment	181	5,000	3,000	5,000
Radios	1,416	3,000	2,000	3,000
Furniture & Fixtures	389	750	1,027	1,000
Maintenance Contracts	102,184	127,627	126,115	133,427
	\$171,869	\$211,877	\$210,142	\$217,927
Rental - Vehicle & Equipment	4,480	6,000	6,000	6,000

POLICE - 2200

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Insurance				
Property	44,632	44,632	41,500	41,000
Liability	46,782	42,157	49,500	46,500
Fidelity	0	0	0	0
	91,414	86,789	91,000	87,500
Communication	61,603	67,500	67,500	61,000
Training	7,406	9,000	9,000	9,000
Travel	1,216	2,500	2,500	2,500
Dues & Memberships	930	1,080	1,080	1,080
General Supplies				
Office	10,387	13,000	13,000	13,000
Wearing Apparel	16,428	20,000	22,000	26,000
Gasoline & Diesel	84,392	101,180	59,820	69,240
Operating	38,498	45,000	46,500	45,000
Photography	1,277	1,500	1,500	1,500
Firing Range	7,083	10,000	10,000	10,000
Community Policing	5,202	5,500	5,500	5,500
Detention Facility	4,325	5,000	5,000	5,000
Crime Lab	5,145	7,500	6,500	7,500
Cleaning	3,879	4,000	4,000	4,000
	176,616	212,680	173,820	186,740
Electricity & Natural Gas	40,249	44,500	44,500	44,500
Books & Periodicals	543	1,000	1,000	1,000
Subtotal	563,380	650,126	613,237	625,047
Capital Outlay	0	9,800	9,800	0
Operating Transfers				
Equipment Replacement	219,195	308,734	308,734	351,016
Subtotal	219,195	308,734	308,734	351,016
Total Police	\$4,874,417	\$5,450,380	\$5,374,732	\$5,986,963



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	3.00	3.00	3.00	3.00

HUMANE - 2500

PROGRAM DESCRIPTION

The Lake Jackson Humane Department is responsible for the enforcement of animal control ordinances, investigation of animal related offenses, and the education of the general public on animal related issues pertaining to health and safety.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal:

- Provide pre-exposure rabies protection series to all Humane Department personnel Sep. 2017

CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

Department Goal:

- Convert all paper report attachments to electronic format and store in the records management system. Complete

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

Department Goal: Increase Animal Safety

- Facilitate at least three (3) public presentations on animal safety, handling, or care. Sept. 2017

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Proceed with Animal Shelter Improvements

Department Goal: Improve Animal Intake Procedures at the SPCA Shelter

- Purchase a trailer to use in the intake of animals for transfer to SPCA Shelter or for quarantine purposes. Mar. 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

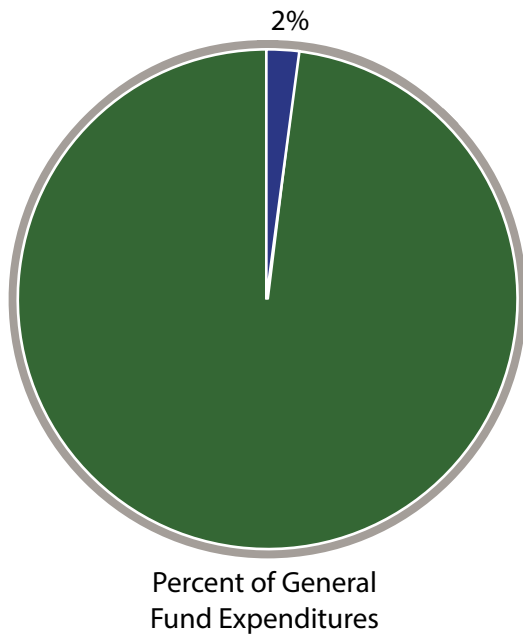
CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Total Animals Collected	✗	1,172	750	794	800
Animal Bites Reported	✓	31	40	38	35
Citations & Warnings Issued	N/A	162	100	88	100

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Proceed with Animal Shelter Improvements

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Average Animal Intake Time (minutes)	New	N/A	N/A	17:00	10:00

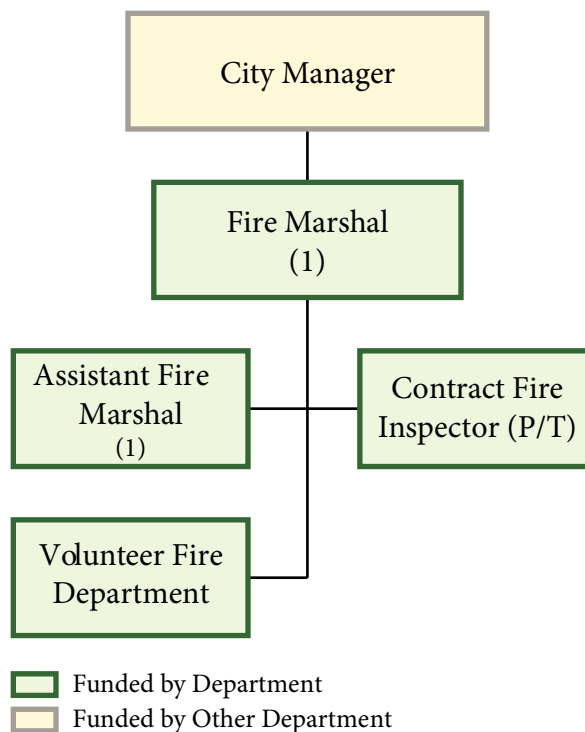
BUDGET INFORMATION**Major Budget Changes**

- Increase in Shelter Management Contract – \$8,000

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	299,770	319,073	293,768	328,217
Total Resources	\$299,770	\$319,073	\$293,768	\$328,217
Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$95,058	\$101,450	\$87,187	\$102,500
Employee Benefits	37,011	40,300	33,626	42,400
Operating Expenses	159,826	169,448	165,080	175,442
Operating Transfers	7,875	7,875	7,875	7,875
Total Expenditures	\$299,770	\$319,073	\$293,768	\$328,217

HUMANE - 2500

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$92,065	\$98,700	\$83,687	\$99,000
Overtime	2,993	2,750	3,500	3,500
Subtotal	95,058	101,450	87,187	102,500
Employee Benefits				
Health	14,563	15,600	13,539	18,400
Life	205	200	186	200
Dental	1,120	1,300	1,071	1,400
Long Term Disability	376	400	346	400
Social Security	7,168	7,800	6,538	7,800
Retirement	12,425	12,300	10,599	12,300
Tuition Reimbursement	0	1,500	0	0
Workers Compensation	1,154	1,200	1,347	1,900
Subtotal	37,011	40,300	33,626	42,400
Operating Expenses				
Shelter Management	135,148	143,900	143,900	152,090
Maintenance & Repair	4,425	3,000	3,000	3,000
Insurance				
Property	5,394	5,394	5,000	5,005
Liability	734	734	600	645
	6,128	6,128	5,600	5,650
Communication	1,024	1,500	1,500	1,872
Training	623	1,000	1,000	1,000
Travel	480	550	550	550
General Supplies				
Office	163	150	150	150
Wearing Apparel	566	1,000	1,000	1,000
Gasoline & Diesel	7,857	8,120	4,880	5,630
Operating	3,412	4,100	3,500	4,500
	11,998	13,370	9,530	11,280
Subtotal	159,826	169,448	165,080	175,442
Operating Transfers				
Equipment Replacement	7,875	7,875	7,875	7,875
Subtotal	7,875	7,875	7,875	7,875
Total Humane	\$299,770	\$319,073	\$293,768	\$328,217



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	2.00	2.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	1.00	1.00	2.00	2.00

FIRE - 2300

PROGRAM DESCRIPTION

The City's Fire Marshal's Office (FMO) is responsible for fire code enforcement, fire inspections, fire & arson investigations, fire safety education, and other duties as needed. The FMO maintains (2) fire stations and maintenance of all fire apparatus and ambulances. This office is staffed by (1) full time Fire Marshal, (1) Assistant Fire Marshal, and (1) part time contract Fire Inspector.

The City's Volunteer Fire Department is responsible for staffing two (2) fire stations and providing fire fighting activities 24 hours a day, 365 days a year and for assisting with fire safety education and maintenance of all fire apparatus. This department is staffed by (45) volunteers.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

Department Goal:

• Install 20 Stovetop FireStop extinguishing devices to individuals need.	Sep. 2016
• Partner with Volunteer Fire Dept, LJEMS and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.	Complete
• Partner with LJEMS to install Opticom / Traffic Priority System at 3 additional intersections using funds from the Dow Community Safety Grant and a donation from LJEMS	Complete

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

Department Goal: Provide Programs to the Community that Increase Safety Awareness & Training

• Install 20 Stovetop FireStops extinguishing devices to individuals in need, work with church's etc to enhance the program	Sep. 2017
• Partner with Volunteer Fire Dept, LJEMS and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.	Apr. 2017
• Conduct " Remembering When" program to older citizens, in nursing homes, senior living apartments.	Sep. 2017

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Proceed with discussions with the LJVFD to anticipate any needed transitions.

Department Goal: Work with LJVFD to Retain Volunteers & Increase Responses to Emergency Calls

• Initiate a pay per call program.	Dec. 2016
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CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Maintain the Fire Stations

• Paint Fire station 1	Sep. 2017
• Upgrade security video cameras at fire station 1 & 2	Dec. 2016

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

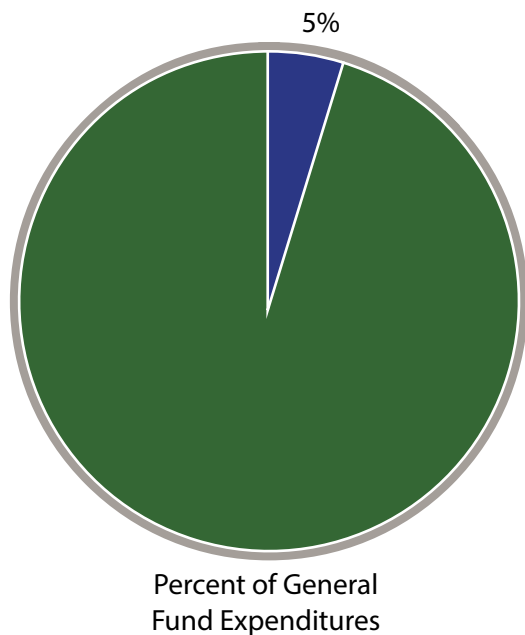
PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Total Volunteer Members	✓	45	50	50	50
Emergency Calls	N/A	688	550	650	650
Fire Investigations	N/A	14	15	15	15
Average Response Time on Fire Calls (minutes)	✓	4:54	6:00	6:00	7:00
Fire Safety Inspections	✗	425	550	450	550
Public Fire Safety Education Classes	✓	35	60	60	60

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities for Employees

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Annual Training Hours (FMO)	New	109	N/A	122	160

BUDGET INFORMATION



Major Budget Changes

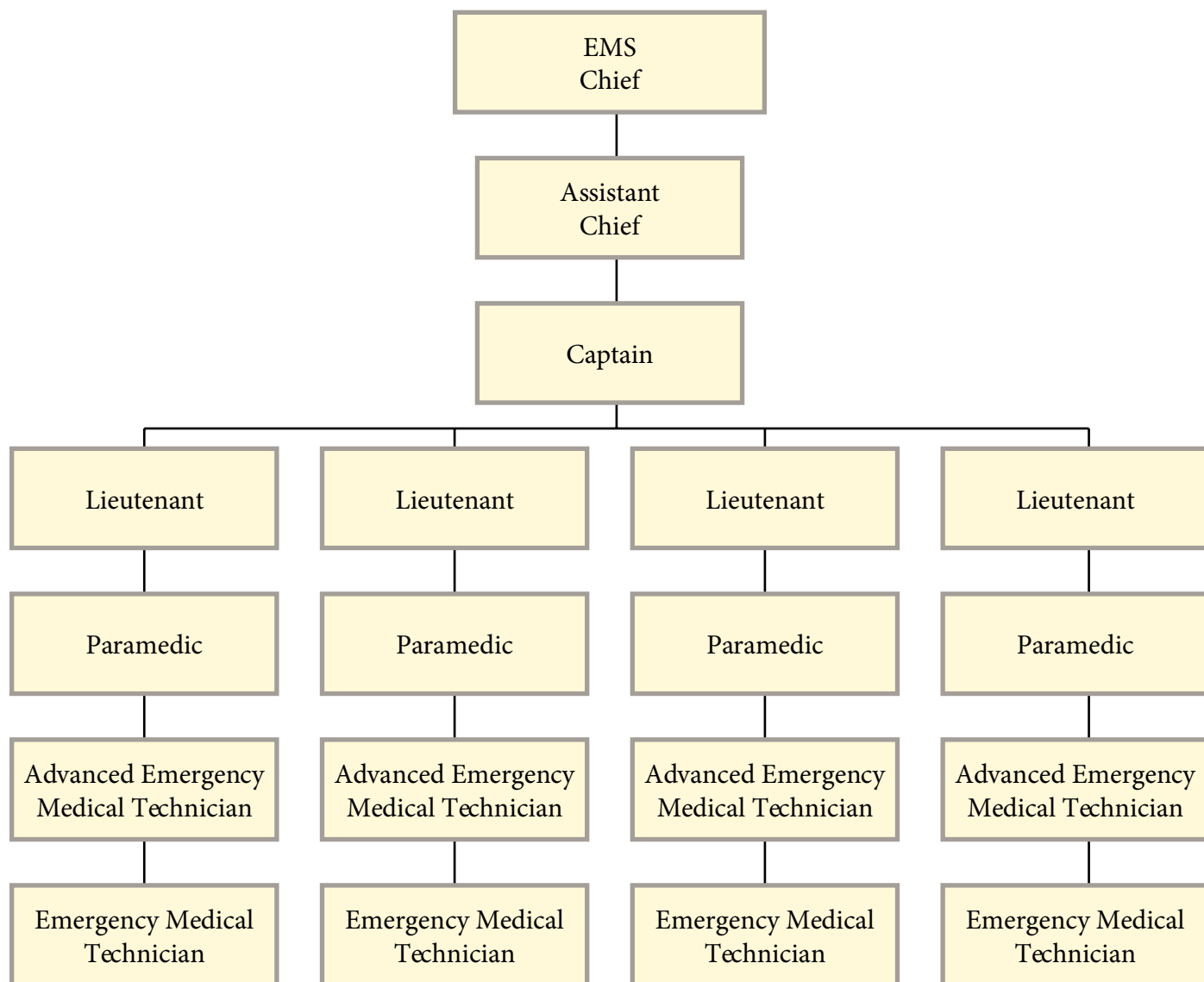
- Implement Pay for Call Benefit – \$50,000
- Increase in Equipment Replacement Contribution – \$27,000
- Increase in Building Maintenance – \$10,000

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$767,228	\$985,101	\$979,810	\$1,087,455
<i>Total Resources</i>	\$767,228	\$985,101	\$979,810	\$1,087,455
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$74,916	\$129,400	\$131,099	\$131,800
Employee Benefits	88,373	128,600	129,104	131,000
Operating Expenses	318,359	387,985	380,491	458,079
Operating Transfers	285,580	339,116	339,116	366,576
<i>Total Expenditures</i>	\$767,228	\$985,101	\$979,810	\$1,087,455

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Management/Supervision	\$73,706	\$129,400	\$131,099	\$131,800
Temp/Seasonal	1,210	0	0	0
Subtotal	74,916	129,400	131,099	131,800
Employee Benefits				
Health	5,157	10,400	10,583	12,200
Life	72	100	145	100
Dental	397	800	839	900
Long Term Disability	298	500	533	500
Social Security	5,611	9,900	9,752	10,100
Retirement	9,628	15,700	15,954	15,800
Volunteer Retirement	66,500	90,000	90,000	90,000
Workers Compensation	710	1,200	1,298	1,400
Subtotal	88,373	128,600	129,104	131,000
Operating Expenses				
Professional Service Fees				
Volunteer Benefits	25,630	29,000	27,067	29,000
Fire Fighting Services	0	0	0	50,000
Crime Lab	0	500	500	500
Contract Cleaning	10,602	11,000	11,000	11,000
Fire Code Inspections	4,940	17,000	17,000	17,000
	41,172	57,500	55,567	107,500
Water & Sewer	3,935	3,200	3,200	3,200
Maintenance & Repair				
Buildings	22,913	15,000	30,000	25,000
Heating & Air Condition	1,439	6,000	3,000	6,000
Vehicles	23,511	22,000	22,000	22,000
Non Fleet Equipment	0	5,000	3,000	5,000
Radios	5,718	10,000	7,500	10,000
Maintenance Contract	12,372	22,760	22,760	38,475
Vehicles & Equipment	4,193	5,515	5,515	5,515
	70,146	86,275	93,775	111,990
Insurance				
Property	36,671	35,393	34,500	34,000
Liability	20,564	20,407	24,100	24,155
	57,235	55,800	58,600	58,155

FIRE - 2300

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Communications	7,473	14,370	10,000	10,000
Training	7,060	13,100	13,000	13,400
Travel	9,984	16,000	16,000	18,800
Other Purchased Services				
Dues & Memberships	4,071	5,760	5,760	6,074
Fireman Banquet	2,478	2,300	2,300	2,300
	6,549	8,060	8,060	8,374
General Supplies				
Office	579	2,300	1,500	2,300
Wearing Apparel	2,356	3,500	3,830	3,500
Program	4,042	4,000	3,959	5,000
Gasoline & Diesel	10,153	12,880	7,000	7,860
Operating	54,425	60,000	60,000	60,000
Photography	999	1,000	1,000	1,000
Cleaning	1,118	3,500	2,500	3,500
	73,672	87,180	79,789	83,160
Electricity & Natural Gas	39,741	43,500	40,500	40,500
Books & Periodicals	1,392	3,000	2,000	3,000
Subtotal	318,359	387,985	380,491	458,079
Operating Transfers				
Equipment Replacement	285,580	339,116	339,116	366,576
Subtotal	285,580	339,116	339,116	366,576
Total Fire	\$767,228	\$985,101	\$979,810	\$1,087,455



* The City contracts with LJEMS to provide ambulance services.

Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

PROGRAM DESCRIPTION

The EMS (Emergency Medical Service, Inc.) Department is contracted to provide Emergency Medical Services for the City of Lake Jackson. Lake Jackson EMS is a separate organization and is run by both paid and volunteer staff. LJEMS is responsible for staffing city provided ambulances.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

Department Goal:

• Continue "Take Heart Lake Jackson" a 10 minute CPR Class with a new goal of reaching 1,000 additional citizens.	Complete
• Expand on Fall Prevention programs in accordance with the Center for Disease Control. Develop and educate the public on the epidemic of falling and being injured by holding 12 classes and reaching 400 people.	Complete
• Partner with Lake Jackson Fire Marshal Office, Lake Jackson Volunteer Fire Department, and BISD to fund the "After the Fire" presentation to all graduating seniors in BISD.	Complete
• Partner with Fire Department to install Opticom traffic priority system at 3 additional intersections, using funds from the Dow Community Safety Grant and donations from LJEMS.	Complete

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

Department Goal: Provide Programs to the Community that Increase Safety Awareness & Training

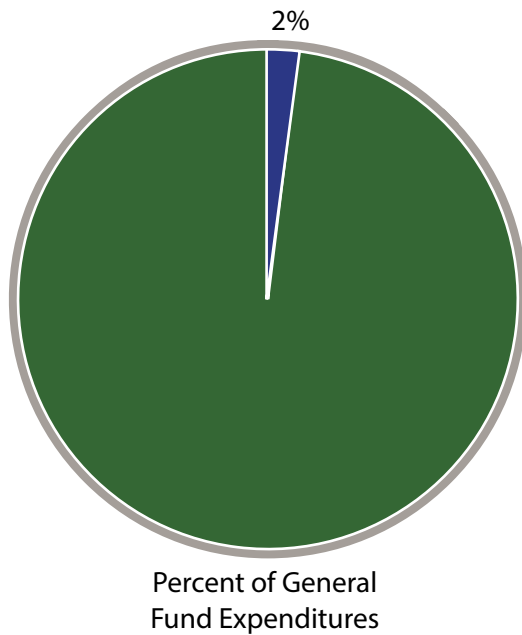
• Provide tourniquets to every Lake Jackson Police Officer & provide "Stop the Bleed" training programs citywide. Severe loss of blood from extremity wounds is a leading cause of preventable death in trauma.	Sep. 2017
• Continue 10-Minute CPR Courses. Bystander CPR is invaluable in resuscitation of the pulse-less patient and increases the chance for survivability.	Sep. 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Ambulance Calls	N/A	3,719	3,400	3,904	4,000
Average Response Time (minutes)	✓	3:00	5:00	4:00	5:00
Percentage of Billings Collected	✓	31%	31%	31%	31%
Number of Volunteers	✓	2	2	2	4
Number of Stand-by Service	✓	22	20	26	20
Number of Public Education Classes	✓	36	30	38	30
Public Education Class Attendance	✗	743	1,000	9,72	1,000
Fall Calls	N/A	338	350	294	375

BUDGET INFORMATION**Major Budget Changes**

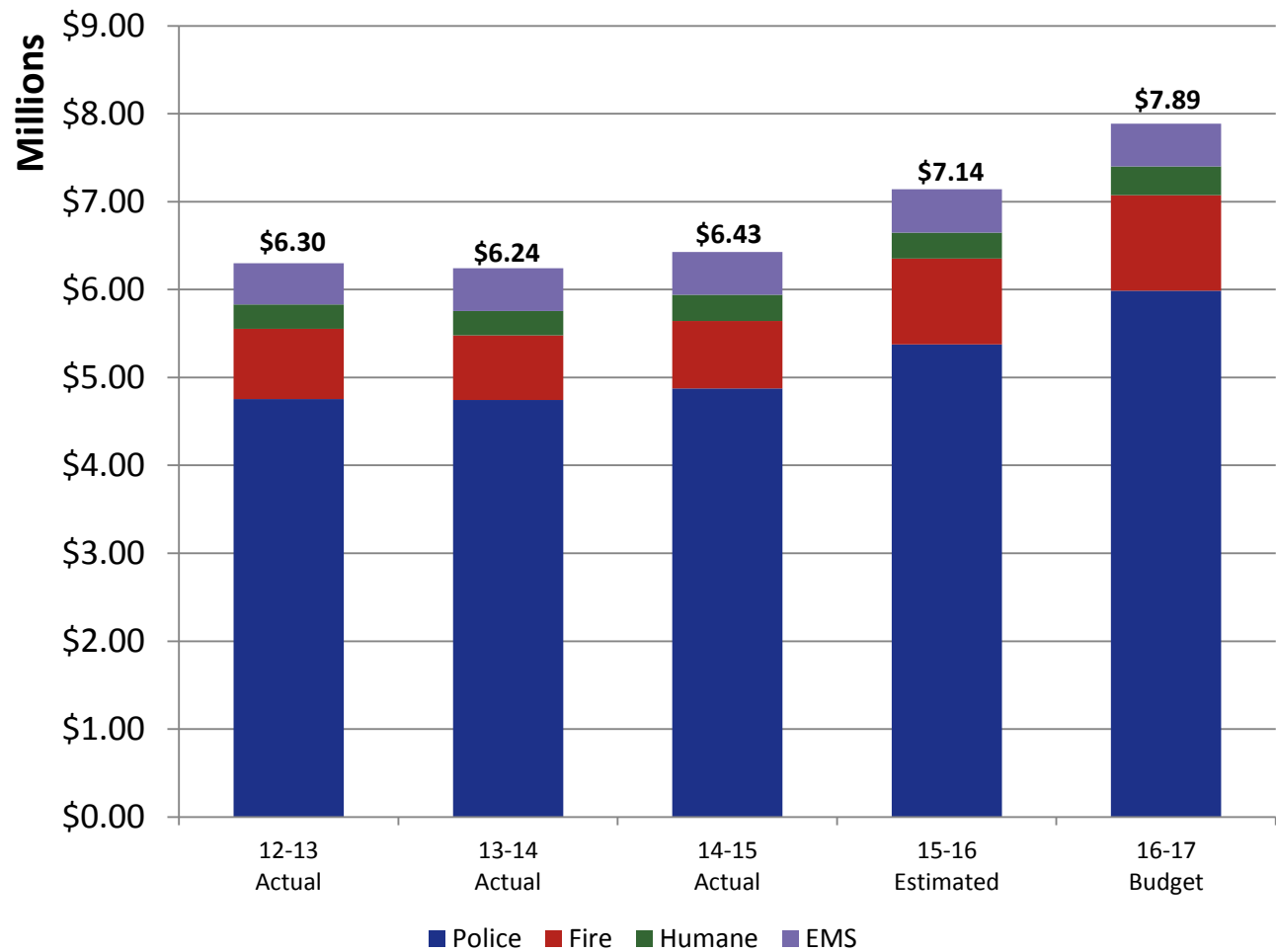
- Reduction in Fuel Costs Due to Reduced Usage – (\$18,000)

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$486,620	\$501,044	\$491,760	\$484,660
<i>Total Resources</i>	\$486,620	\$501,044	\$491,760	\$484,660
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Employee Benefits	2,400	4,800	4,800	4,800
Operating Expenses	397,320	409,344	400,060	392,960
Operating Transfers	86,900	86,900	86,900	86,900
<i>Total Expenditures</i>	\$486,620	\$501,044	\$491,760	\$484,660

EMS - 2400

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Employee Benefits				
Retirement Contribution	\$2,400	\$4,800	\$4,800	\$4,800
Retirement Benefits	0	0	0	0
Subtotal	2,400	4,800	4,800	4,800
Operating Expenses				
EMS Services	337,000	337,000	337,000	337,000
Rental	18,907	15,000	22,000	15,000
Maintenance Contract	818	1,200	1,200	1,200
Maintenance & Repair Vehicles	28,682	29,000	29,000	29,000
Liability Insurance	4,906	3,744	6,200	6,100
Communication	1,053	1,200	1,200	1,200
General Supplies				
Gasoline & Diesel	5,318	22,200	3,460	3,460
Operating	636	0	0	0
	5,954	22,200	3,460	3,460
Subtotal	397,320	409,344	400,060	392,960
Capital Outlay	0	0	0	0
Operating Transfers				
Equipment Replacement	86,900	86,900	86,900	86,900
Subtotal	86,900	86,900	86,900	86,900
Total Emergency Medical Servi	\$486,620	\$501,044	\$491,760	\$484,660

PUBLIC SAFETY - HISTORY OF EXPENDITURES



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ENGINEERING



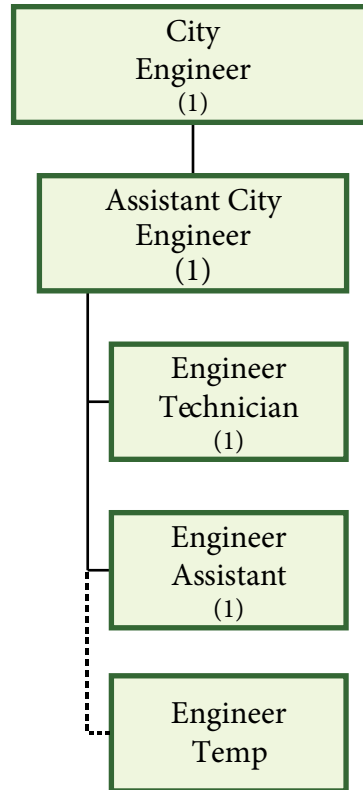
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City of Enchantment



Vinca Ct. Pavement Replacement Project





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	2.00	2.00	2.00	2.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	1.00	1.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.34	0.34	0.34	0.34
TOTAL FTEs	4.34	4.34	4.34	4.34

ENGINEERING - 1500

PROGRAM DESCRIPTION

The Engineering Department provides general engineering services for all municipal operations by thorough analysis, investigation and design of plans and specifications, responsible construction management, timely inspections, and enforcement of regulations and standards. The department is also responsible for storing, maintaining, and updating the mapping, platting, plan, and project filing records of the City. In addition, the department assists citizens, businesses, developers, and staff with infrastructure, mapping, and regulatory information.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Facilitate Development of New Housing

Department Goal:

- | | |
|--|-----------|
| • Review, inspect, and supervise construction of Phase 2 of the Creekside Subdivision. | Jul. 2016 |
|--|-----------|

CITY COUNCIL OBJECTIVE: Facilitate Development of Property Surrounding the Airport

Department Goal:

- | | |
|--|-----------|
| • Coordinate, direct, and review design of wastewater utility extension project to TDCJ and Airport. | Sep. 2017 |
| • Manage and inspect construction of water utility extension to airport. | Nov. 2016 |

CITY COUNCIL OBJECTIVE: Implement Downtown Revitalization

Department Goal:

- | | |
|---|-----------|
| • Bid, construct, inspect, and manage South Parking Place construction. | Sep. 2017 |
| • Bid, construct, inspect, and manage This Way Reserve project. | Complete |

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

- | | |
|---|-----------|
| • Coordinate and oversee the completion of Phase I of a multipurpose Drainage Study East of SH332. | Sep. 2016 |
| • Design, bid, and oversee construction of Loganberry Bridge Crossing and Oleander Plantation Transition. | Complete |
| • Design and Bid South Yaupon Drainage Ditch and Crossings. | Sep. 2016 |
| • Prepare bid documents and manage project construction files for Recreation Center AHU Phase 3. | Sep. 2016 |

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Provide Infrastructure that Keeps the Community Safe, Promotes Growth, & Improves Quality of Life for Our Residents

- | | |
|---|-----------|
| • Design, bid, and oversee construction of Plantation Bridge. | Sep. 2017 |
| • Design, bid, and oversee construction of Willow Blossom Drainage Improvements. | Sep. 2017 |
| • Coordinate, direct, and review design of Woodland Park Streets Reconstruction. | Mar. 2017 |
| • Oversee construction of South Yaupon Drainage Ditch & Crossings. | Sep. 2017 |
| • Coordinate and oversee the completion of Phase II of a multipurpose Drainage Study East of SH332. (Analysis of Neighborhood West of Dixie Drive including Parkwood Terrace, South Parkwood, Jackson Plantation, Knoll Subdivisions) | Sep. 2017 |

PERFORMANCE MEASURES**CITY COUNCIL VISION ELEMENT: Maintain Infrastructure****CITY COUNCIL OBJECTIVE:** Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
City Projects Completed by Estimated Date	New	N/A	N/A	4	3
City Projects Completed within 10% of Bid Amount	New	N/A	N/A	4	3

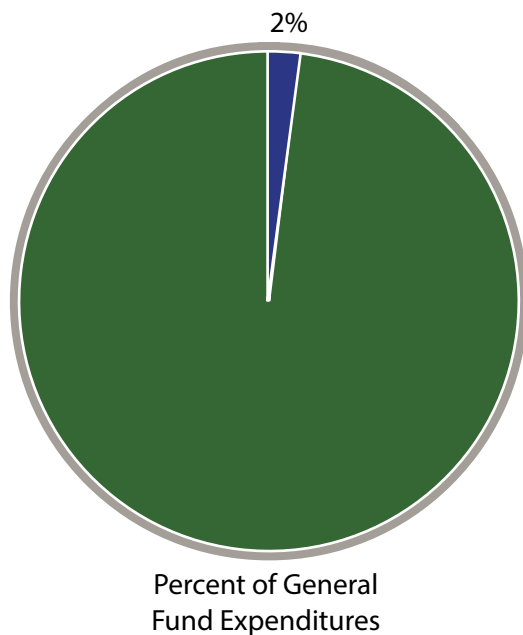
CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization**CITY COUNCIL OBJECTIVES:**

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Total Development Projects Reviewed	New	28	N/A	41	35
Average Planners Meetings Per Project	New	2.0	N/A	1.5	2.0

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City**CITY COUNCIL OBJECTIVES:** Increase Use of GIS Technology

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
GIS Products Added to Engineering Website	New	1	N/A	0	1

BUDGET INFORMATION



Major Budget Changes

- Increase Expenditures for Mapping & GIS – \$10,000

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Planning Fees	\$854	\$1,500	\$7,200	\$2,000
General Resources	416,527	458,377	464,872	494,565
Total Resources	\$417,381	\$459,877	\$472,072	\$496,565
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$279,848	\$305,900	\$312,562	\$320,000
Employee Benefits	79,739	82,500	88,215	91,200
Operating Expenses	48,449	64,932	64,750	76,420
Operating Transfers	9,345	6,545	6,545	8,945
Total Expenditures	\$417,381	\$459,877	\$472,072	\$496,565

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Technical	\$83,446	\$89,400	\$94,359	\$93,000
Professional	73,837	81,000	83,038	89,200
Management/Supervision	118,050	125,000	124,665	127,300
Temp/Seasonal	4,438	10,500	10,500	10,500
Overtime	77	0	0	0
Subtotal	279,848	305,900	312,562	320,000
Employee Benefits				
Health	19,144	20,700	21,166	24,500
Life	269	200	291	200
Dental	1,473	1,700	1,677	1,800
Long Term Disability	1,072	1,200	1,219	1,300
Social Security	21,103	22,100	23,138	23,000
Retirement	36,032	35,900	37,575	37,200
Tuition Reimbursement	0	0	2,400	2,400
Workers Compensation	646	700	749	800
Subtotal	79,739	82,500	88,215	91,200
Operating Expenses				
Technology Services	11,500	20,000	20,000	30,500
Maintenance & Repair				
Vehicle	583	1,000	1,000	1,000
Non-Fleet Equipment	605	550	550	550
Maintenance Contract	11,500	17,000	17,000	17,000
	12,688	18,550	18,550	18,550
Insurance				
Property	2,306	2,306	3,300	3,320
Liability	1,576	1,576	1,600	1,550
	3,882	3,882	4,900	4,870
Communication	2,390	2,100	2,100	2,100
Training	3,464	3,850	3,850	3,850
Travel	112	2,700	1,500	2,700
Dues & Memberships	952	1,200	1,200	1,200

ENGINEERING - 1500

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	4,181	3,500	3,500	3,500
Gasoline & Diesel	0	0	0	0
Fuel - CNG	1,621	900	900	900
Operating	7,659	8,100	8,100	8,100
	13,461	12,500	12,500	12,500
Books & Periodicals	0	150	150	150
Subtotal	48,449	64,932	64,750	76,420
Operating Transfers				
Equipment Replacement	9,345	6,545	6,545	8,945
Subtotal	9,345	6,545	6,545	8,945
Total Engineering	\$417,381	\$459,877	\$472,072	\$496,565

PUBLIC WORKS



LAKE JACKSON

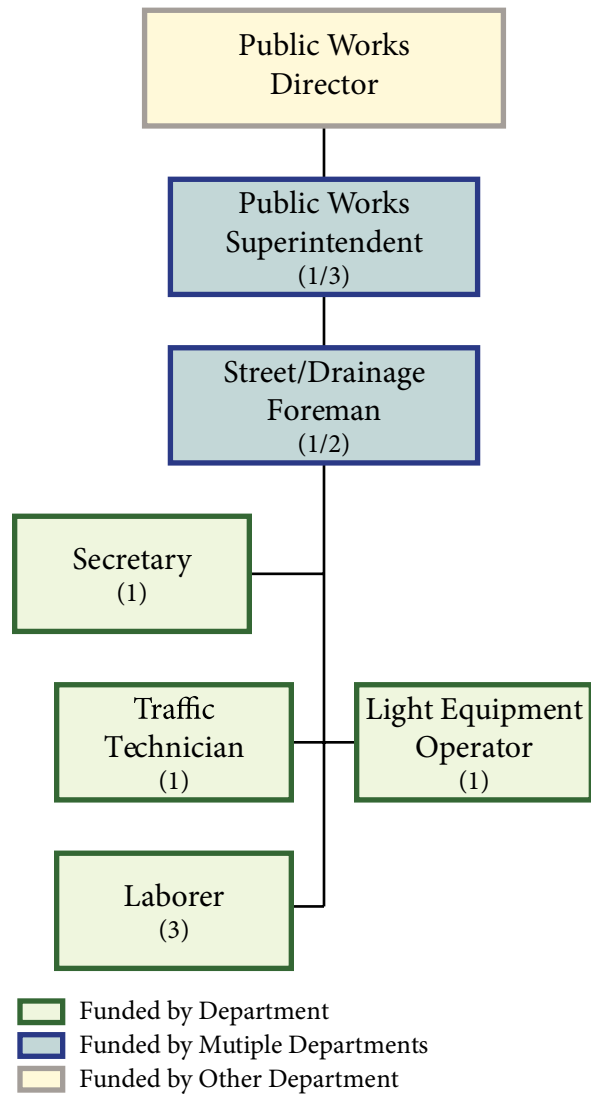
City of Enchantment

City of
Enchantment



City Employee Working on a Traffic Control Cabinet





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	4.00	4.00	4.00	4.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	6.83	6.83	6.83	6.83

STREETS - 2800

PROGRAM DESCRIPTION

The street department is responsible for maintaining and repairing all public streets and alleys. This department provides preventive maintenance to City streets and makes repairs which are too small to contract. This department is also responsible for all street sweeping and responds after hours to clean up storm damage and fallen trees, act. In addition, this department is also responsible for the installation, repair and maintenance of 187 signal fixtures located at 18 intersections, 41 flashing school zone lights, and 78 crosswalk lights. This responsibility includes street signs, markings, and signals.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

• Install new signal heads at three (3) additional intersections.	May 2016
• Purchase spare traffic control cabinet.	Jul. 2016
• Continue replacement of damaged city owned sidewalks.	Aug. 2016
• Continue joint sealant program.	Jun. 2016
• Continue street panel replacement.	Jun. 2016
• Continue thermal vinyl street painting.	Jun. 2016

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Provide Infrastructure that Keeps the Community Safe

• Install new signal heads at three (3) additional intersections.	May 2017
• Continue replacement of damaged city owned sidewalks.	Aug. 2017
• Continue joint sealant program.	Jun. 2017
• Continue street panel replacement.	Jun. 2017
• Continue thermal vinyl street painting.	Jun. 2017

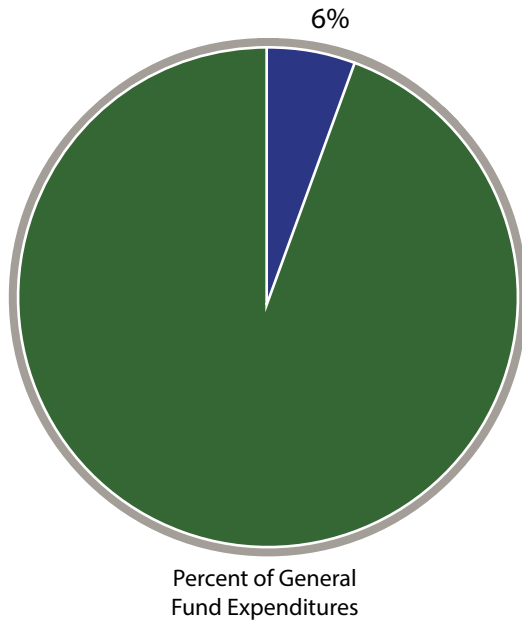
PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Delineators & Buttons Installed	✓	1,119	1,000	1,000	1,000
Signs Fabricated & Installed	✓	267	300	300	350
Residential Streets Swept 4 Times Annually	✓	100%	100%	100%	100%
Street Patching (Hours)	✓	852	600	600	600
Contractor Concrete Spot Repairs (linear lane feet)	✓	524	560	650	600

BUDGET INFORMATION

**Major Budget Changes**

- Reduction in Fueling Costs – (\$12,000)
- Reduction in Street System Maintenance to Reflect Actual Expenditures – (\$10,000)

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$834,406	\$1,130,371	\$1,059,776	\$1,136,380
Total Resources	\$834,406	\$1,130,371	\$1,059,776	\$1,136,380
Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$219,806	\$259,000	\$228,212	\$272,000
Employee Benefits	70,668	96,500	73,299	106,200
Operating Expenses	425,097	630,961	614,355	614,110
Operating Transfers	118,835	143,910	143,910	144,070
Total Expenditures	\$834,406	\$1,130,371	\$1,059,776	\$1,136,380

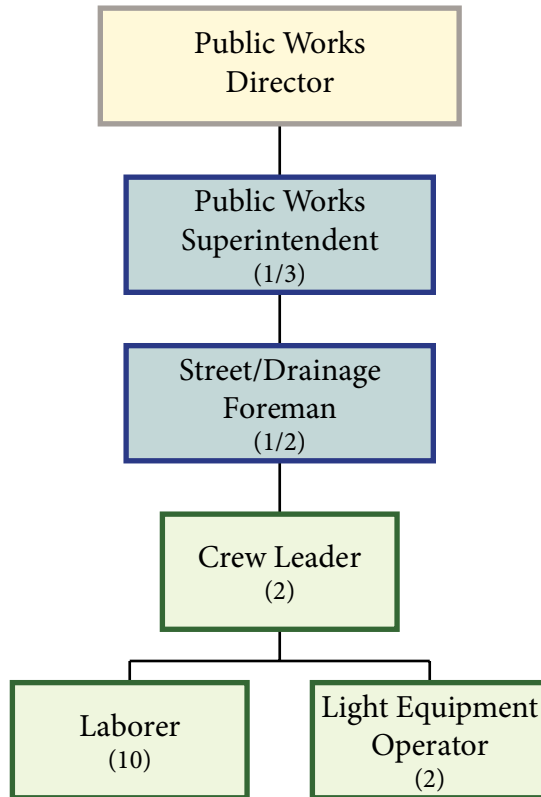
STREETS - 2800

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$64,520	\$121,100	\$69,059	\$124,800
Clerical	31,094	34,500	34,800	35,800
Technical	33,667	34,700	41,075	41,800
Management/Supervision	53,409	56,700	57,278	57,600
Overtime	13,448	12,000	12,000	12,000
Contract Labor	23,668	0	14,000	0
Subtotal	219,806	259,000	228,212	272,000
Employee Benefits				
Group Insurance				
Health	25,020	35,400	26,896	41,800
Life	349	500	369	500
Dental	1,925	2,900	2,132	3,100
Long Term Disability	750	1,100	829	1,100
Social Security	13,622	19,800	14,363	20,800
Retirement	25,624	31,500	25,150	32,700
Workers Compensation	3,378	5,300	3,560	6,200
Subtotal	70,668	96,500	73,299	106,200
Professional Service Fees				
Vinyl Street Painting	25,351	25,000	25,000	25,000
Street Joint Program	-250	50,000	50,000	50,000
Pavement Improv. Program	65,878	100,000	111,000	100,000
	90,979	175,000	186,000	175,000
Maintenance & Repair				
Street System	26,015	45,000	30,000	35,000
Traffic Signals	-50	39,000	39,000	39,000
Vehicles	11,790	16,000	16,000	16,000
Non-Fleet Equipment	0	0	0	0
Maintenance Contracts	519	610	75	0
	38,274	100,610	85,075	90,000
Insurance				
Property	1,071	1,071	2,800	2,805
Liability	4,640	4,640	6,200	6,135
	\$5,711	\$5,711	\$9,000	\$8,940
Communications	1,530	1,320	1,400	1,400
Training	1,034	2,120	1,050	4,670
Travel	0	200	200	1,300

STREETS - 2800

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	448	800	500	500
Wearing Apparel	1,257	1,200	1,050	1,050
Gasoline & Diesel	9,370	16,000	3,380	3,680
Fuel - CNG	2,288	3,000	2,200	2,570
Operating	9,644	10,000	10,000	10,000
Street Signs	6,628	20,000	20,000	20,000
	29,635	51,000	37,130	37,800
Electricity	257,934	295,000	294,500	295,000
Subtotal	425,097	630,961	614,355	614,110
Operating Transfers				
Equipment Replacement	118,835	143,910	143,910	144,070
Subtotal	118,835	143,910	143,910	144,070
Total Streets	\$834,406	\$1,130,371	\$1,059,776	\$1,136,380

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- Funded by Department
- Funded by Multiple Departments
- Funded by Other Department

Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	14.00	14.00	14.00	14.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.89	0.89	0.89	0.89
TOTAL FTEs	15.72	15.72	15.72	15.72

DRAINAGE - 2900

PROGRAM DESCRIPTION

The drainage department is responsible for the repair and maintenance of all drainage ways and related facilities in the city. Routine daily activities include: mowing, cleaning, dredging of unimproved channels and bar ditches, the removal of debris from culverts, inlets, and drain gates. Special projects performed include reshaping of unimproved channels, the construction of inlets, installation of underground drainage, and the open drainage way weed control program. This department supplies manpower for numerous special projects in other areas/departments such as: right of way clearing, building maintenance, electrical work, and other tasks as the need arises. The drainage department also assists the sanitation department during peak periods, particularly with large/heavy trash pickup.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

• Continue annual drainage program (\$70,000).	Sep. 2016
• Complete five (5) mowing cycles of all ditches in town.	Sep. 2016
• Complete 3,000 man hours of drainage maintenance projects.	Sep. 2016
• Continue year three (3) of the storm sewer GIS mapping program.	Sep. 2016

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Provide Infrastructure that Keeps the Community Safe

• Continue year four (4) of the storm sewer GIS mapping program.	Sep. 2017
• Continue annual drainage maintenance program (\$70,000).	Sep. 2017

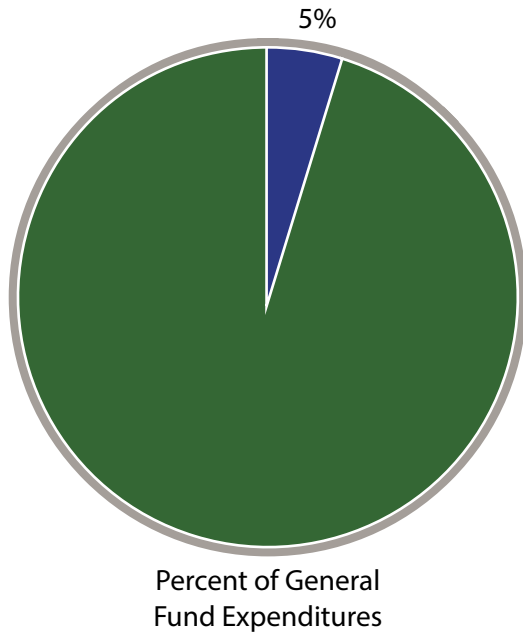
PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Open Drainways Mowing (hours)	✗	8,307	10,000	9,000	9,000
Times Major Ditches Mowed	✓	5	5	5	5
Drainage Improvements (contract \$)	✓	\$53,619	\$70,000	\$70,000	\$70,000
Culverts & Inlets Cleaned of Debris	✓	1,413	1,400	1,400	1,400
Number of Special Projects Completed	✓	207	220	220	220
Drainage Maintenance Projects (hours)	✗	4,527	3,500	3,000	3,000

BUDGET INFORMATION

**Major Budget Changes**

- Reduction in Fuel Costs – (\$7,500)

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$750,604	\$982,249	\$763,488	\$980,065
Total Resources	\$750,604	\$982,249	\$763,488	\$980,065
Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$413,257	\$510,700	\$398,166	\$513,400
Employee Benefits	119,855	194,200	120,382	210,100
Operating Expenses	162,362	223,764	191,355	204,175
Operating Transfers	55,130	53,585	53,585	52,390
Total Expenditures	\$750,604	\$982,249	\$763,488	\$980,065

DRAINAGE - 2900

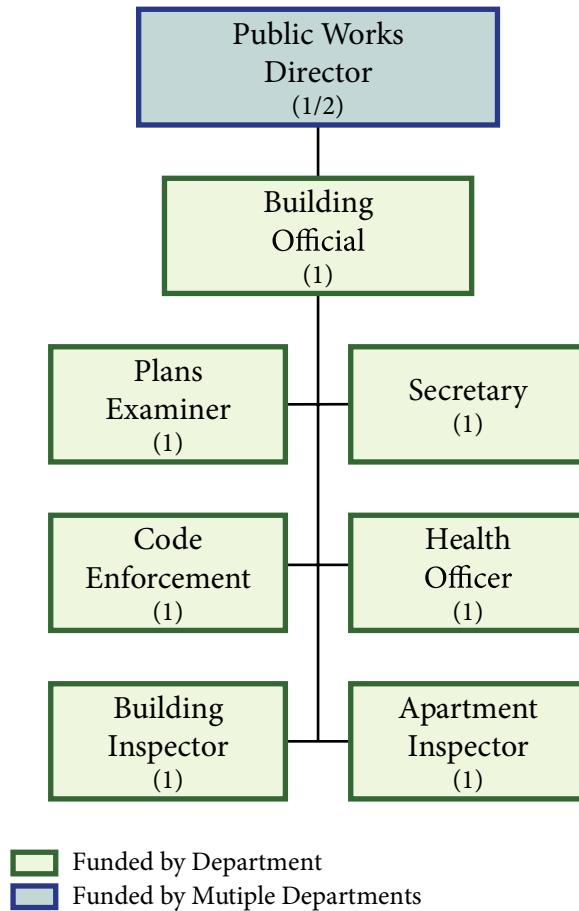
<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$233,676	\$415,300	\$240,888	\$416,200
Technical	499	0	0	0
Management/Supervision	53,409	56,900	57,278	57,700
Temp/Seasonal	7,238	13,500	13,500	14,500
Overtime	23,256	25,000	25,000	25,000
Contract Labor	95,179	0	61,500	0
Subtotal	413,257	510,700	398,166	513,400
Employee Benefits				
Health	45,133	76,900	48,218	90,800
Life	629	900	660	900
Dental	3,472	6,200	3,835	6,800
Long Term Disability	1,167	3,500	1,238	3,500
Social Security	23,882	39,100	23,627	39,300
Retirement	40,658	60,500	37,502	59,900
Workers Compensation	4,914	7,100	5,302	8,900
Subtotal	119,855	194,200	120,382	210,100
Operating Expenses				
Professional Service Fees				
Drainage Maintenance Program	53,619	70,000	70,000	70,000
Contract Mowing	33,210	44,500	36,000	40,000
Storm Sewer Cleaning	0	0	0	0
Stormwater Program	10,509	10,000	10,000	10,000
	97,338	124,500	116,000	120,000
Maintenance & Repair				
Drainage System	5,522	10,000	10,000	10,000
Vehicles	16,199	20,000	13,000	18,000
Maintenance Contracts	816	850	850	0
	22,537	30,850	23,850	28,000
Insurance				
Property	2,660	2,660	440	435
Liability	3,563	3,354	2,540	2,540
	6,223	6,014	2,980	2,975
Training	1,218	4,200	500	4,300
Travel	0	0	15	0

DRAINAGE - 2900

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	166	400	300	300
Wearing Apparel	3,728	6,000	5,000	5,000
Gasoline & Diesel	12,653	16,000	7,510	8,500
Fuel - CNG	181	800	200	100
Operating	9,178	10,000	10,000	10,000
Chemicals	9,140	25,000	25,000	25,000
	<u>35,046</u>	<u>58,200</u>	<u>48,010</u>	<u>48,900</u>
Subtotal	162,362	223,764	191,355	204,175
Operating Transfers				
Equipment Replacement	55,130	53,585	53,585	52,390
Subtotal	55,130	53,585	53,585	52,390
Total Drainage	\$750,604	\$982,249	\$763,488	\$980,065

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CODE ENFORCEMENT/INSPECTIONS - 3300



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	14.00	14.00	14.00	14.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.83	0.83	0.83	0.83
Temporary/Seasonal	0.89	0.89	0.89	0.89
TOTAL FTEs	15.72	15.72	15.72	15.72

CODE ENFORCEMENT/INSPECTIONS - 3300

PROGRAM DESCRIPTION

This Department ensures that all land uses conform to the comprehensive land use plan and zoning ordinances, and that all construction in Lake Jackson meets minimum code standards as adopted by the City. The Department provides a variety of direct services which include plan review, permit issuance, inspections, enforcement of related codes and ordinances and consultation with architects, engineers, contractors, homeowners, and citizens planning any construction within the City. Also, this Department ensures that all housing meets minimum housing code standards and helps provide for upgrading or removal of substandard buildings. Code Enforcement is responsible for policing uncontrolled growth of weeds, accumulation of rubbish, and unsightliness caused by junked/abandoned vehicles in public view, signs and various nuisances. The Health Officer inspects food and daycare establishments, pools, and other health related issues. All Multi Family Complexes are inspected to ensure minimum housing standards, and to provide excellent quality.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Facilitate Development of New Housing

Department Goal:

- | | |
|---|-----------|
| • Provide ease in permitting and expedited processing for new housing starts by maintaining base house plan sets on file. | Completed |
|---|-----------|

CITY COUNCIL OBJECTIVE: Facilitate Redevelopment of Declining Areas

Department Goal:

- | | |
|--|-----------|
| • Secure and inspect substandard structures, and if in imminent danger, begin proceedings for abatement. | Ongoing |
| • Create a process for abating structures. | Sep. 2016 |

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

Department Goal:

- | | |
|--|-----------|
| • Implement use of phones, tablets, and software to speed up building inspection process, accelerate code enforcement activities, and reduce scanning of inspection reports and letters. | Mar. 2017 |
|--|-----------|

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Facilitate Redevelopment of Declining Areas

Department Goal: Reduce the Number of Substandard Structures to Create Safer Neighborhoods

- | | |
|--|-----------|
| • Target three (3) structures for abatements or hearings with the Dangerous Structure Determination Board and see process through from identification to demolition or issuance of a construction repair permit. | Sep. 2017 |
|--|-----------|

Department Goal: Reduce Complaints & Enhance Livability of Neighborhoods for Residents

- | | |
|--|-----------|
| • Hold Saturday neighborhood clean-ups using community volunteers and Sanitation Department resources in neighborhood around Huisache, Holly, & Birch. | Dec. 2016 |
|--|-----------|

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Enhance Visibility of Lake Jackson to Others

Department Goal: Build Relationships with Local Builders & Contractors

- | | |
|---|-----------|
| • Hold three (3) seminars for contractors, inspectors, & code enforcement officers on related topics. | Sep. 2017 |
|---|-----------|

CODE ENFORCEMENT/INSPECTIONS - 3300

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

Department Goal: Enhance Productivity & Streamline Processes to Improve Customer Service

- Provide construction plans and documentation to infield inspectors using iPads and BlueBeam software. Mar. 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Facilitate Development of New Housing

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Residential Applications & Plans Processed within 3 Workdays	✗	92%	100%	92%	95%

CITY COUNCIL OBJECTIVE:

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Commercial Applications & Plans Processed within 15 Workdays	✗	85%	90%	77%	85%
Inspections Made within 24 Hours	✗	99%	100%	99%	95%

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Compliance with Code Enforcement Actions within 30 Days	✗	75%	95%	80%	90%

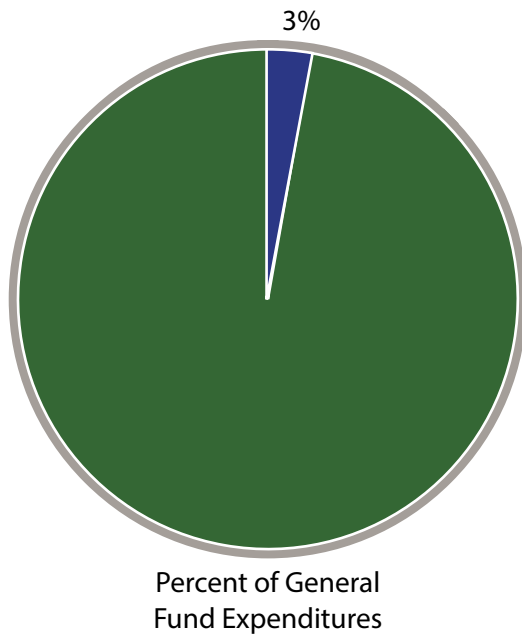
CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Respond to Citizen Requests within 3 days of Receipt	✗	N/A	100%	80%	95%

CODE ENFORCEMENT/INSPECTIONS - 3300

BUDGET INFORMATION



Major Budget Changes

- Reduction of One-Time Training Expenditure – (\$10,000)
- Increase in Equipment Replacement Contribution – \$6,600

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Building Permits	\$488,860	\$250,000	\$330,000	\$300,000
Electrical Permits	61,590	30,000	48,000	40,000
Health Licenses	47,954	46,000	47,000	47,000
Sign Permits	5,520	3,500	5,000	4,000
Apartment Fee	69,344	70,000	69,400	70,000
General Resources	(113,936)	205,250	125,413	154,225
<i>Total Resources</i>	\$559,332	\$604,750	\$624,813	\$615,225

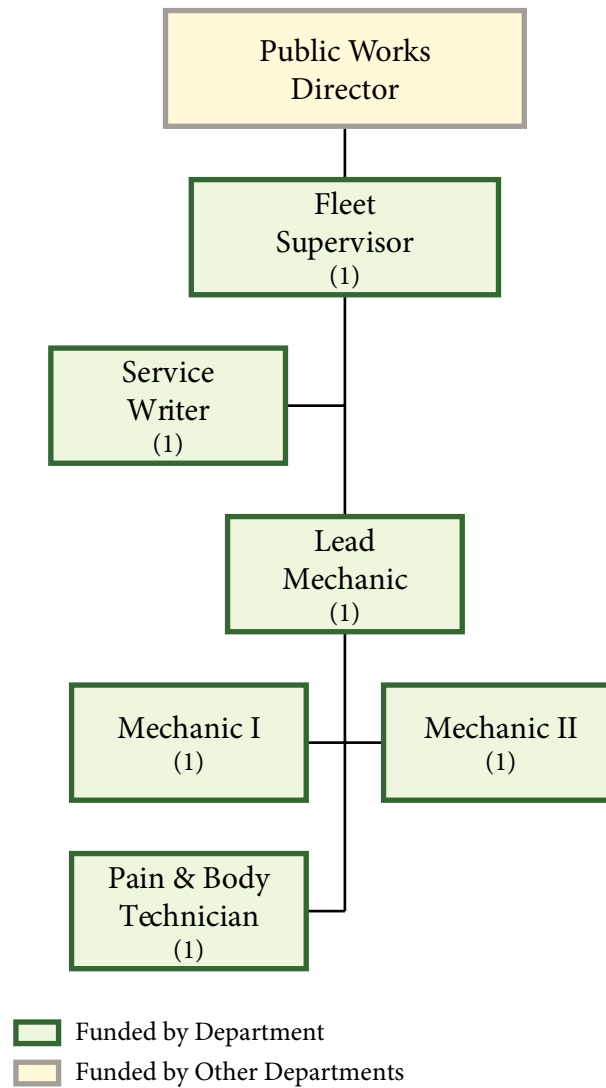
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$382,898	\$376,500	\$380,912	\$386,700
Employee Benefits	108,888	119,900	134,283	129,000
Operating Expenses	50,481	89,285	90,553	73,880
Operating Transfers	17,065	19,065	19,065	25,645
<i>Total Expenditures</i>	\$559,332	\$604,750	\$624,813	\$615,225

CODE ENFORCEMENT/INSPECTIONS - 3300

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Office/Clerical	\$28,008	\$31,500	\$30,889	\$31,900
Technical	170,433	175,700	228,032	230,200
Management/Supervision	115,312	166,300	117,991	121,600
Temp/Seasonal	17,643	0	0	0
Overtime	2,925	3,000	4,000	3,000
Contract Labor	48,577	0	0	0
Subtotal	382,898	376,500	380,912	386,700
Employee Benefits				
Health	35,211	38,900	42,331	45,900
Life	495	500	581	500
Dental	2,709	3,200	3,354	3,500
Long Term Disability	1,344	1,700	1,748	1,800
Social Security	24,584	28,800	32,146	29,600
Retirement	43,644	45,800	52,832	46,500
Workers Compensation	901	1,000	1,291	1,200
Subtotal	108,888	119,900	134,283	129,000
Operating Expenses				
Professional Service Fees				
Printing	1,850	1,200	1,800	1,500
Inspections	2,325	5,000	5,000	5,000
Outside Plan Review	0	0	17,600	0
	4,175	6,200	24,400	6,500
Cleaning Services				
Lot Mowing	5880	9000	6000	6000
Health Related	(565)	12000	6000	12000
	5,315	21,000	12,000	18,000
Maintenance & Repair				
Vehicles	3,367	5,000	5,000	5,000
Furniture & Fixtures	100	0	0	0
Maintenance Contract	927	1,220	103	0
	4,394	6,220	5,103	5,000
Insurance				
Property	2,767	2,767	2,700	2,600
Liability	2,378	2,378	2,100	2,130
	\$5,145	\$5,145	\$4,800	\$4,730
Communications	2,704	5,150	5,150	5,700
Training	4,086	16,790	14,000	7,200

CODE ENFORCEMENT/INSPECTIONS - 3300

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Travel	3,746	6,200	6,200	5,500
Dues & Memberships	1,131	2,580	1,300	2,540
Recording Fees	329	1,200	500	600
Condemnation & Demolition	3,360	1,000	0	1,000
General Supplies				
Office	8,672	6,500	6,000	6,500
Wearing Apparel	836	1,000	1,000	1,000
Gasoline & Diesel	1,379	2,000	800	910
Fuel - CNG	955	1,800	2,100	2,200
Operating	3,269	5,500	4,200	5,500
Photography	0	0	0	0
	15,111	16,800	14,100	16,110
Books & Periodicals	985	1,000	3,000	1,000
Subtotal	50,481	89,285	90,553	73,880
Operating Transfers				
Equipment Replacement	17,065	19,065	19,065	25,645
Subtotal	17,065	19,065	19,065	25,645
Total Enforcement/Inspection	\$559,332	\$604,750	\$624,813	\$615,225



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical	7.00	7.00	7.00	7.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	9.00	9.00	9.00	9.00

GARAGE - 4100

PROGRAM DESCRIPTION

The Garage Department provides service on all City vehicles and equipment on a routine basis. Services include lubrication, state inspections, engine overhaul and repair, drive train repairs, paint and body work and preventive maintenance. This department is also responsible for all maintenance costs of the service center.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

- | | |
|---|-----------|
| • Improve vehicle appearance by performing two major and ten minor refurbishments | Sep. 2016 |
|---|-----------|

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal:

- | | |
|---|-----------|
| • Obtain three (3) certifications. | Sep. 2016 |
| • Obtain a CNG Maintenance Facility Certification. | Sep. 2016 |
| • Continue working with no lost time accidents or injuries. | Sep. 2016 |

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities for Employees

Department Goal:

- | | |
|-----------------------------------|----------|
| • Host two (2) training seminars. | Complete |
|-----------------------------------|----------|

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Provide Safe, Well Maintained, & Visually Pleasing Facilities & Grounds

- | | |
|--|-----------|
| • Repair back fence line, replace deteriorated metal, stabilize area behind truck canopy, etc. | Sep. 2017 |
| • Upgrade camera system to wireless to include more areas of the Service Center. | Sep. 2017 |

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal: Provide a Safe Working Environment

- | | |
|---|-----------|
| • Continue working with no lost time accidents or injuries. | Sep. 2017 |
|---|-----------|

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities for Employees

Department Goal: Enhance Safety & Knowledge of Department Personnel

- | | |
|-------------------------------------|-----------|
| • Host three (3) training seminars. | Sep. 2017 |
|-------------------------------------|-----------|

PERFORMANCE MEASURES**CITY COUNCIL VISION ELEMENT: Maintain Infrastructure****CITY COUNCIL OBJECTIVE:** Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

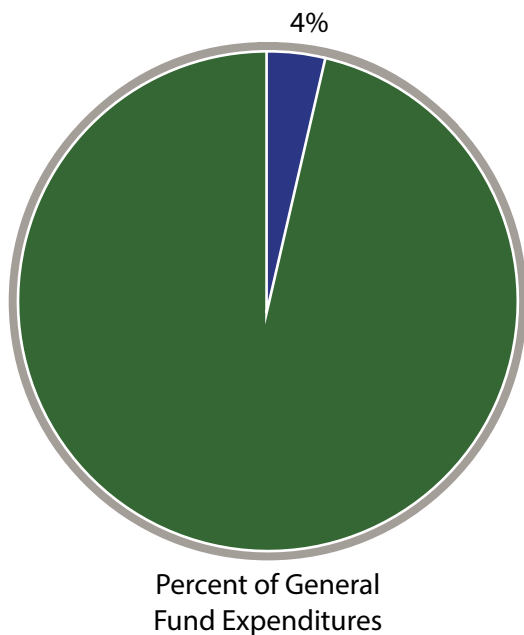
PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Repairs Returned	✗	1%	0%	1%	1%
Preventative Maintenance Services, Including Normal Wear & Tear Items	✗	1,189	1,075	1,020	1,075
Equipment Repairs Including Light, Medium & Heavy Duty	✗	695	825	725	825
Mechanic Productivity Level	✓	74%	80%	80%	80%
In-house Repairs, Other than Warranty	New	N/A	N/A	95%	95%

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City**CITY COUNCIL OBJECTIVE:** Hire & Retain Qualified Employees

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Full Staffing Level	✓	87%	100%	100%	100%

GARAGE - 4100

BUDGET INFORMATION



Major Budget Changes

- Increase Grounds Maintenance – \$8,000
- One-Time Increase in Maintenance Contracts for CNG Station Inspections until Staff is Certified to Perform the Inspections – \$12,000

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$664,967	\$730,425	\$714,165	\$764,495
Total Resources	\$664,967	\$730,425	\$714,165	\$764,495
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$336,908	\$360,800	\$363,171	\$365,100
Employee Benefits	122,193	128,000	121,649	137,600
Operating Expenses	166,901	203,420	191,140	216,250
Operating Transfers	38,965	38,205	38,205	45,545
Total Expenditures	\$664,967	\$730,425	\$714,165	\$764,495

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Office/Clerical	\$31,704	\$35,100	\$35,000	\$31,800
Technical	238,708	257,300	259,235	262,300
Management/Supervision	52,010	54,400	54,936	56,000
Overtime	14,486	14,000	14,000	15,000
Contract Labor	0	0	0	0
Subtotal	336,908	360,800	363,171	365,100
Employee Benefits				
Health	44,088	46,700	44,889	55,100
Life	620	500	617	500
Dental	3,391	3,800	3,555	4,100
Long Term Disability	1,322	1,500	1,358	1,500
Social Security	25,150	27,600	25,124	27,900
Retirement	43,981	43,900	41,991	43,900
Workers Compensation	3,641	4,000	4,115	4,600
Subtotal	122,193	128,000	121,649	137,600
Operating Expenses				
Professional Services				
Tire Disposal	2,596	3,000	3,000	3,000
Fuel Tank Test	384	3,000	3,000	800
	2,980	6,000	6,000	3,800
Water & Sewer	5,614	3,800	3,800	3,800
Maintenance & Repair				
Buildings - Service	24,780	30,000	30,000	30,000
Grounds	16,047	20,000	20,000	28,000
Heating & Air Conditioning	136	1,800	1,800	1,800
Vehicles	11,659	20,000	20,000	20,000
Equipment	3,888	15,000	7,500	15,000
Maintenance Contract	4,320	5,135	5,135	17,315
	60,830	91,935	84,435	112,115
Insurance				
Property	23,466	23,466	24,000	23,000
Liabilty	3,605	2,824	2,000	2,005
	27,071	26,290	26,000	25,005
Communication	9,255	15,900	11,000	11,000
Training	376	2,800	2,800	2,800

GARAGE - 4100

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Travel	757	2,350	2,400	2,400
Dues & Memberships	489	500	500	500
General Supplies				
Office	488	1,000	1,000	1,000
Wearing Apparel	3,626	4,000	4,000	4,000
Gasoline & Diesel	2,510	2,820	1,740	2,020
Fuel - CNG	75	225	40	60
Operating	8,241	7,500	7,500	7,500
Tools	17,300	10,000	10,000	10,000
Cleaning	110	300	575	900
	32,350	25,845	24,855	25,480
Electricity & Natural Gas	26,571	27,000	29,100	29,100
Books & Periodicals	608	1,000	250	250
Subtotal	166,901	203,420	191,140	216,250
Operating Transfers				
Equipment Replacement	38,965	38,205	38,205	45,545
Subtotal	38,965	38,205	38,205	45,545
Total Garage	\$664,967	\$730,425	\$714,165	\$764,495

GARAGE - FLEET VEHICLES

The City maintains a fleet of approximately 170 vehicles and equipment. The Garage Department is responsible for the maintenance of this fleet. The equipment replacement fund provides funding for the replacement of vehicles. This allows the City to maintain a high quality, functional fleet. Off-street vehicles are noted in italics.

General Government

Administration

1	2000	Ford Windstar Van
1	2005	Chrysler PT Cruiser
1	2012	Chevy Traverse

Engineering

2	2002	Ford F150 Alt Fuel
1	2012	Ford F150

Civic Center

1	1998	Ford F150
1	2005	<i>Gator</i>

Public Safety

Police/Humane

1	2003	Cadillac
1	2006	Ford F150 CID
1	2007	Dodge Durango
1	2007	Chevrolet Suburban
1	2007	Chevrolet Silverado CID
1	2009	Ford Escape Hybrid
1	2009	Ford Taurus
2	2009	Dodge Charger
1	2009	Chevy Silverado
1	2010	Ford Fusion CID
1	2010	Armored Truck
2	2011	Chevy Caprice CID
1	2012	Chevy Tahoe COP
1	2012	Chevy Tahoe CID
2	2013	Chevy Tahoe
1	2014	Dodge Charger
2	2014	Chevy Tahoe
4	2015	Chevy Tahoe
1	2015	F150
2	2016	Chevy Tahoe

Fire

1	1942	Chevy Pumper
1	1985	Federal Fire Truck
1	1992	Mobile Command Vehicle
1	2000	Rescue 2
1	2001	American LaFrance Pumper Truck
1	2004	American LaFrance Engine 2
1	2005	Chevy Suburban
1	2005	Ferrara Ladder Truck
1	2007	F350
1	2011	Chevy Suburban
1	2011	Brush truck
1	2012	Rescue 1
1	2014	Chevy Suburban
1	2014	F250
1	2014	Ferrera Fire Truck
1	2016	Chevy Suburban

EMS

1	2011	Ambulance
1	2012	Chevy Tahoe
1	2012	Ambulance
1	2013	Ambulance

Public Works

Garage

1	1997	Wrecker
1	2001	<i>Forklift</i>
1	2006	Service Truck
1	2008	Chevy Silverado
1	2013	<i>John Deere Mower</i>

Code Enforcement

1	2001	F150 CNG
1	2005	Honda Civic CNG
2	2008	Honda Civic CNG
1	2011	F150
1	2016	F150 Bi Fuel

Streets

1	1972	<i>Grader</i>
1	1996	<i>Asphalt Roller</i>
1	2002	Asphalt Truck
1	2002	Bucket Truck
1	2006	F250 Crew Cab
1	2008	<i>JCB Backhoe</i>
1	2008	F750 Dump Truck
1	2013	F250 CNG
1	2012	F650 Flatbed CNG
1	2014	Schwarze Sweeper CNG

Drainage

1	1976	<i>Case Diesel Tractor</i>
2	1992	<i>Tractor with Slopemower</i>
1	1994	<i>John Deere Bulldozer</i>
1	1996	<i>Tractor with Slopemower</i>
1	1997	<i>Tractor</i>
1	1999	<i>Tractor</i>
1	2000	Dump Truck
2	2001	F150 CNG
1	2003	Honda Civic CNG
1	2003	<i>Case Loader</i>
1	2004	<i>Gradall Excavator</i>
1	2004	<i>Tractor</i>
1	2006	Chevy Crew Cab
1	2008	F750 Dump Truck
1	2009	Chevy Silverado 1500
1	2009	Chevy Silverado 2500
1	2010	F150
1	2011	<i>Trackhoe</i>
1	2011	F150

Utility

Waste Water

1	2002	F350 Utility
1	2003	F150 CNG
1	2004	<i>JD Backhoe</i>
1	2006	Dodge Crew Cab
1	2008	Silverado 2500
2	2009	Silverado 1500
1	2009	Honda Civic CNG
1	2009	Silverado 2500
1	2009	Vactor
1	2012	F150
1	2012	F350 Utility CNG
1	2012	F350 Crane CNG
1	2012	<i>JD Mower</i>

Utility

Waste Water (Cont.)

1	2013	<i>F250 CNG</i>
1	2015	<i>JD Mower</i>
2	2015	F350 Utility CNG
1	2015	<i>JD Gator</i>
1	2015	F150 Bi Fuel CNG
1	2016	F750 Dump Truck CNG

Water

1	2000	Dump Truck
1	2008	Chevy Silverado
1	2009	Chevy Utility
1	2012	<i>Trackhoe</i>
1	2013	<i>Trackhoe</i>
1	2015	F350 Utility CNG
1	2015	F250 Utility CNG

Sanitation

1	2003	Commercial Rolloff CNG
1	2003	Residential Refuse CNG
2	2004	Commercial Refuse CNG
1	2004	Residential Refuse CNG
2	2005	Residential Refuse CNG
1	2006	Commercial Refuse CNG
1	2006	<i>JCB Wheel Loader (Mulch Site)</i>
2	2007	<i>John Deere Loader</i>
3	2007	Residential Refuse CNG
1	2007	Commercial Rolloff CNG
1	2008	Dodge Crew Cab
3	2009	Refuse Flatbed
1	2009	Residential Refuse CNG
1	2010	Refuse Flatbed
1	2010	Refuse Flatbed
1	2013	F250 CNG
1	2015	Residential Refuse CNG
1	2016	F350 Dumpster Carrier

Parks

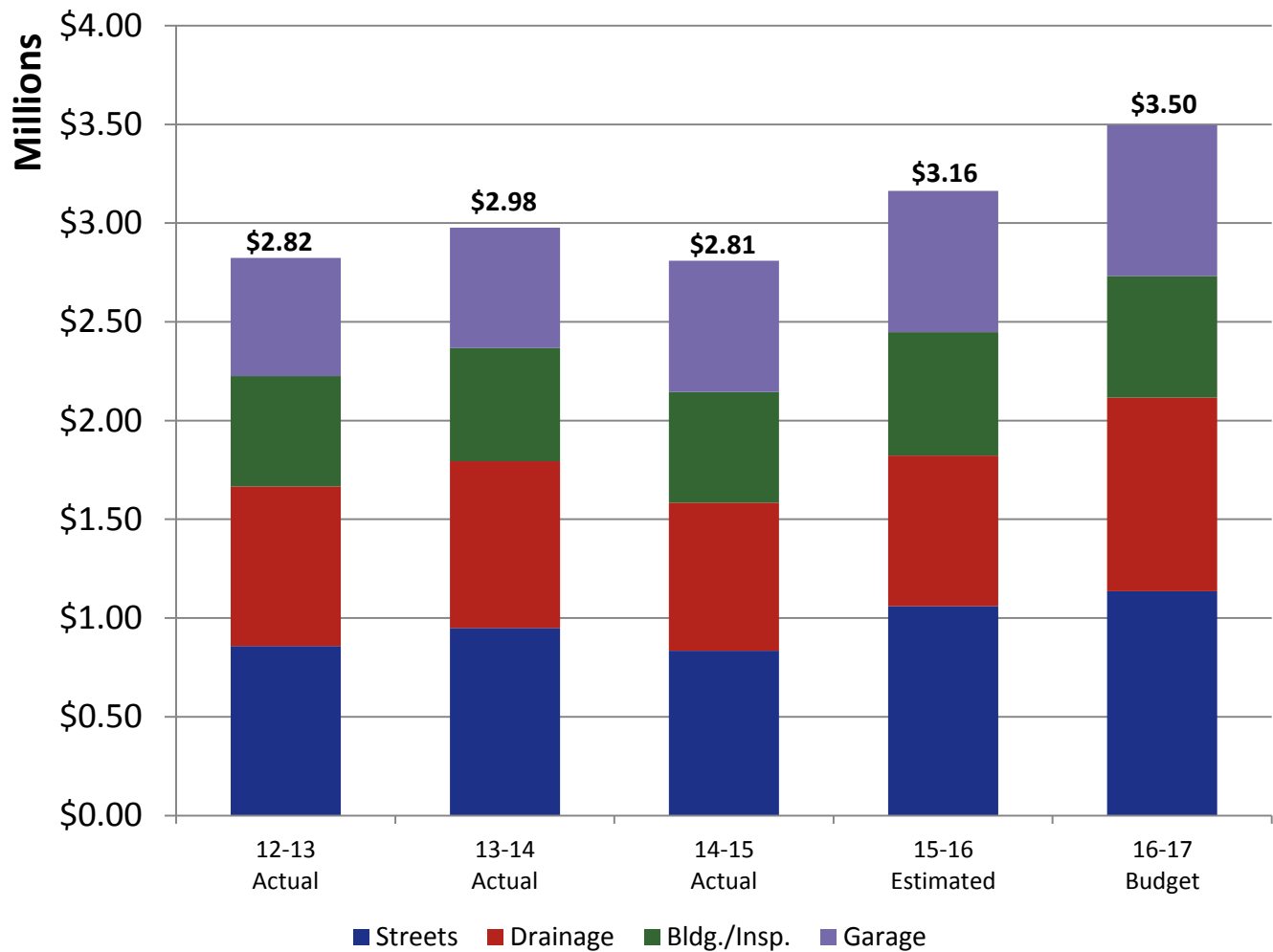
1	1991	<i>Stump Grinder</i>
3	1994	<i>Tractor</i>
2	1995	<i>Tractor</i>
1	2001	F650 Water Truck
1	2002	F150 CNG
1	2005	F650 Dump Truck
1	2006	<i>JD Backhoe</i>
1	2008	Chevy 2500 Utility
1	2008	Chevy 2500 Crew Cab
1	2010	F150
1	2011	F150
2	2012	<i>ExMark Mower</i>
1	2013	F250 CNG
3	2014	<i>ExMark Mower</i>
2	2016	<i>JD Gator</i>
1	2016	<i>ExMark Mower</i>

Recreation

1	2009	Chevy Silverado
1	2009	Ford E350
1	2012	Ford F150 Bi-Fuel

Also in the City's inventory are various pieces of equipment such as mower attachments, trailers, landscaping equipment, welding tools and the like.

PUBLIC WORKS - HISTORY OF EXPENDITURES



PARKS & RECREATION



LAKE JACKSON

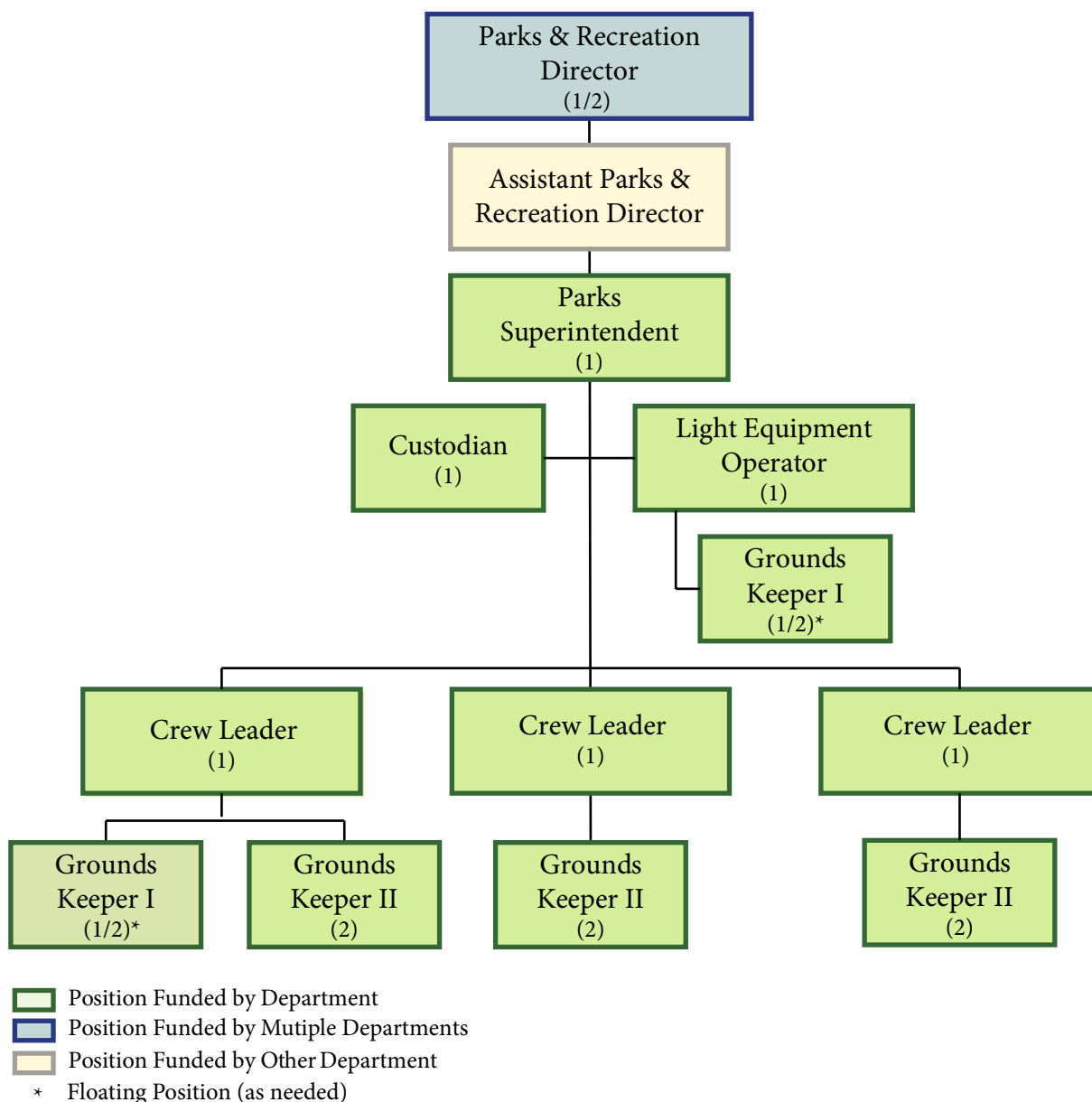
City of Enchantment

City of
Enchantment



Sports Fields at MacLean Park





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	12.00	12.00	12.00	12.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.50	1.50	1.50	1.50
Temporary/Seasonal	0.58	0.58	0.58	0.58
TOTAL FTEs	14.08	14.08	14.08	14.08

PARKS - 3500

PROGRAM DESCRIPTION

The purpose of the Parks Department is to maintain and develop our City parks, parkways, landscaping projects, and green areas surrounding City building and facilities. Areas are maintained according to standards which will ensure safe and aesthetically pleasing places of leisure through mowing horticulture practices, repair, cleaning and litter removal.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

• Create a two-man maintenance team to improve maintenance responsiveness.	Canceled
• Modernize park signage through reevaluation and redesign	Sep. 2018
• Renovate Morrison Park restroom facility.	Jun. 2016
• Increase Highway Mowing from 8 to 12 times per year.	Complete

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Provide Quality Parks & Recreation Opportunities

Department Goal: Enhance the Community Environment

• Rehabilitate and/or renew one playground complex per year.	Sep. 2017
• Refine contract mowing maintenance (add Dunbar Park, remove old courts, add That Way median, add Circle Way bus stop, increase Xeriscape, add hospital soccer fields.)	Oct. 2016
• Reorganize the Parks Maintenance Division to have 3 crews (MacLean, Southside and Northside) to improve standards and quality of work.	Nov. 2016
• Renovate the MacLean Pavilion by replacing lighting with LED fixtures and by replacing damaged metal wall behind stage with block wall.	Feb. 2017
• Renovate the Jasmine Tennis Complex (New fencing, practice board, posts, surface and benches) & add pickle ball lines.	May 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Provide Quality Parks & Recreation Opportunities

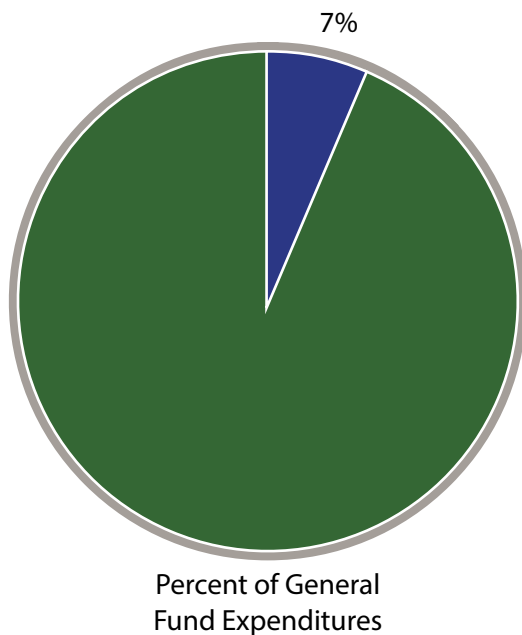
PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Hazardous Trees Removed	✓	48	50	60	60
Acres of Parks per 1,000 Population	✓	40.28	40.28	40.28	40.28
Hours Related to Vandalism Repairs	✓	25	50	20	25
Hours Related to Park Maintenance	✗	1,400	1,500	1,200	1,200
Acres of Park per Parks Maintenance FTE	✓	85.53	85.53	85.53	85.53

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities for Employees

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Supervisory Training Classes Offered	✓	4	4	7	8

BUDGET INFORMATION



Major Budget Changes

- Increase Contract Mowing to Add Additional Areas including Dunbar Park & Transfer Cost of Downtown Moving to Parks – \$75,000
- Regrade Light Equipment Operator to Crew Leader – \$3,000
- Reduction in Fuel Costs – (\$12,000)

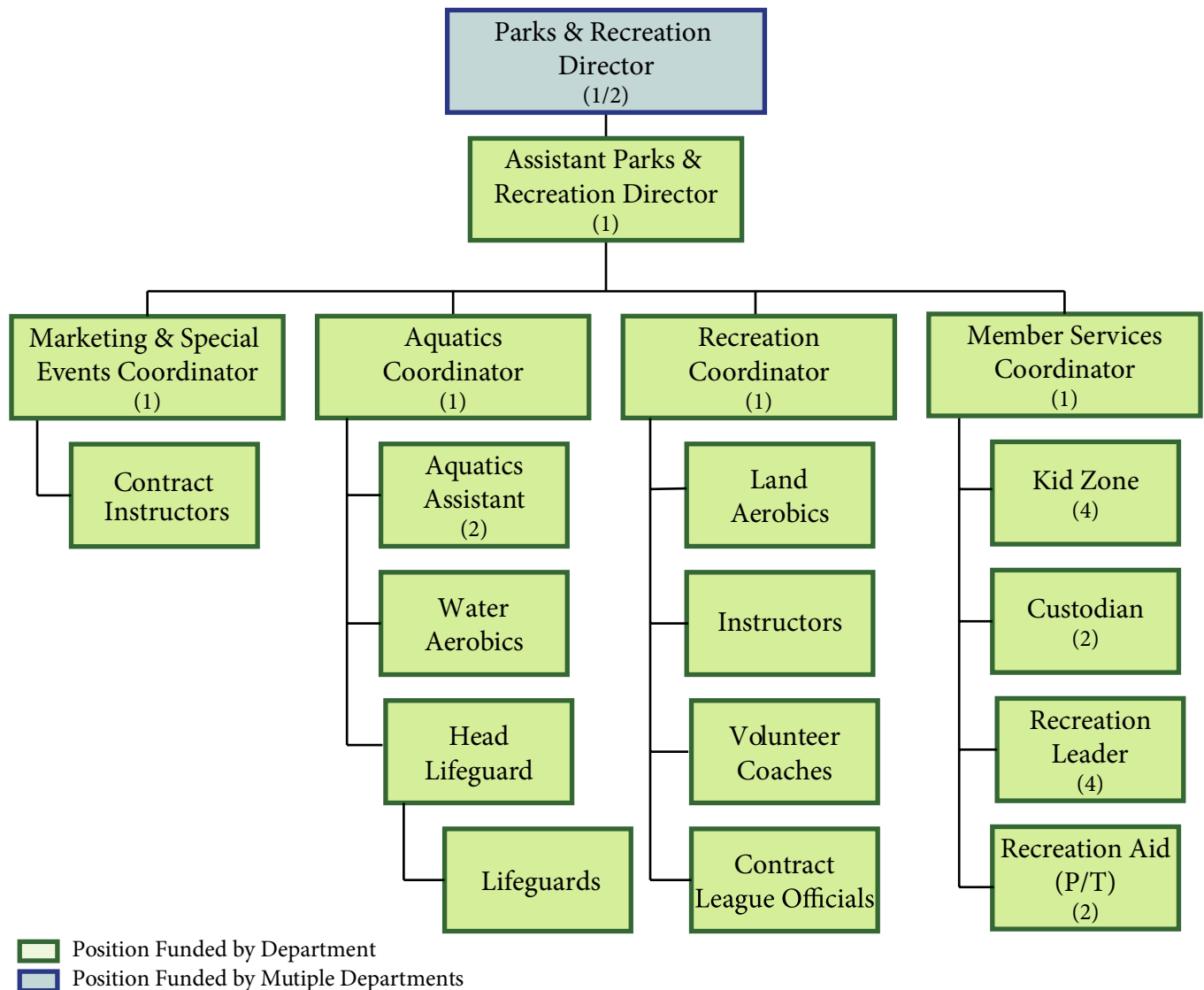
<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
MacLean Sportsplex	\$9,930	\$10,500	\$10,500	\$17,000
Misc. Park Use	10,761	10,000	10,000	10,000
General Resources	1,122,662	1,279,075	1,239,900	1,371,766
Total Resources	\$1,143,353	\$1,299,575	\$1,260,400	\$1,398,766

<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$466,818	\$565,000	\$524,682	\$584,300
Employee Benefits	164,433	198,000	172,723	214,300
Operating Expenses	471,177	500,274	516,694	563,230
Capital Outlay	7,600	0	10,000	0
Operating Transfers	33,325	36,301	36,301	36,936
Total Expenditures	\$1,143,353	\$1,299,575	\$1,260,400	\$1,398,766

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$316,609	\$387,700	\$344,469	\$401,900
Management/Supervision	97,362	117,300	120,213	122,400
Temp/Seasonal	0	0	0	0
Overtime	52,847	60,000	60,000	60,000
Subtotal	466,818	565,000	524,682	584,300
Employee Benefits				
Health	57,984	70,000	63,187	82,600
Life	810	800	857	800
Dental	4,460	5,700	5,009	6,200
Long Term Disability	1,693	2,300	1,902	2,400
Social Security	33,345	43,900	35,457	44,700
Retirement	60,889	68,700	60,676	70,200
Workers Compensation	5,252	6,600	5,635	7,400
Subtotal	164,433	198,000	172,723	214,300
Operating Expenses				
Contract Mowing	285,680	310,000	333,384	385,000
Water & Sewer	7,453	2,250	2,250	2,250
Maintenance & Repair				
Pavilion	0	2,000	2,000	2,000
Parks	117,126	85,000	118,000	90,000
Vehicles	15,920	30,000	16,200	30,000
Equipment	920	800	540	800
Maintenance Contracts	1,527	923	75	900
	135,493	118,723	136,815	123,700
Rentals - Equipment	234	2,500	1,500	2,500
Insurance				
Property	1,639	1,639	500	500
Liability	3,587	3,587	3,200	3,155
	5,226	5,226	3,700	3,655
Communications	1,873	2,000	1,320	1,500
Training	1,019	2,100	1,200	2,100

PARKS - 3500

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Travel	447	1,250	1,450	1,250
Dues & Memberships	195	225	195	225
General Supplies				
Office	105	400	400	400
Wearing Apparel	4,557	4,500	4,000	4,500
Gasoline & Diesel	15,379	25,800	11,640	13,390
Fuel - CNG	754	3,200	1,420	1,660
Operating	8,116	11,000	10,000	10,000
Chemicals	733	7,000	3,500	7,000
Cleaning	3,913	4,000	3,820	4,000
	33,557	55,900	34,780	40,950
Books & Periodicals	0	100	100	100
Subtotal	471,177	500,274	516,694	563,230
Capital Outlay	7,600	0	10,000	0
Operating Transfers				
Equipment Replacement	33,325	36,301	36,301	36,936
Subtotal	33,325	36,301	36,301	36,936
Total Parks	\$1,143,353	\$1,299,575	\$1,260,400	\$1,398,766



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	3.00	3.00	3.00	4.00
Office/Clerical	5.00	5.00	6.00	5.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	1.00	1.00	0.00	0.00
Management/Supervision	4.50	4.50	4.50	5.50
Temporary/Seasonal	18.22	17.00	17.00	16.00
TOTAL FTEs	31.72	30.50	30.50	30.50

RECREATION - 3700

PROGRAM DESCRIPTION

The Recreation Department provides recreational, educational and physical activities for the public. The programs provided utilize our City facilities and parks, and are a vital contribution to the enhancement of the quality of life in our community. Recreation facilities include various athletic complexes, Dunbar Pavilion, MacLean Pavilion, the Outdoor Pool and the Recreation Center.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Enhance the Safety of Our Citizens

Department Goal:

- | | |
|---|-----------|
| • Install automatic doors at the entry to the Recreation Center and Natatorium. | Jun. 2016 |
|---|-----------|

CITY COUNCIL OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

Department Goal:

- | | |
|---|----------|
| • Expand and prioritize new programs for youth and teens. | Complete |
| • Evaluate and modify current special events. Offer at least one new special event. | Complete |

CITY COUNCIL OBJECTIVE: Provide Quality Parks & Recreation Opportunities

Department Goal:

- | | |
|---|----------|
| • Foster relationships with public and private entities and non-profit groups to support parks & recreation services for the community. | Complete |
|---|----------|

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal:

- | | |
|---|-----------|
| • Encourage supervisor level staff to become Certified Parks & Recreation Professionals through the NRPA (National Recreation and Parks Association). | Jul. 2016 |
| • Support the involvement of staff in professional organizations. | Complete |

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities

Department Goal:

- | | |
|---|-----------|
| • Provide a minimum of 6 in-house professional trainings per year to include safety, customer service, supervisory skills, etc. | Sep. 2016 |
| • Provide quarterly (off-site) team building staff retreats and trainings. | Sep. 2016 |

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

Department Goal: Continuously Evaluate & Modify Special Events

- | | |
|---|-----------|
| • Offer at least one new special event. | Jun. 2017 |
|---|-----------|

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal: Encourage Staff to Grow Professionally Through Educational & Networking Opportunities

- Support the involvement of staff in professional organizations. Sep. 2017

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities

Department Goal: Develop & Foster a Strong Leadership Team Through Training & Team Building Activities

- Provide quarterly (off-site) leadership team staff retreats and trainings. Sep. 2017

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Ensure Recreation Facilities Remain Attractive & Safe

- Continue to renovate Natatorium - replace Natatorium lights with LED, repair and repaint walls, & replace the filter sand. Sep. 2017
- Continue to Renovate Rec Center - finish hallway tile, replace/repair leaking windows, install phase protection, install electronic reader board, repair sound system, & replace security cameras. Sep. 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality Of Life

CITY COUNCIL OBJECTIVE: Provide Quality Parks & Recreation Opportunities

PERFORMANCE MEASURE	Status	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Recreation Center Attendance	✗	197,838	220,000	210,000	210,000
Recreation Center Memberships	New	4,900	N/A	5,000	5,050
Adult Programs Offered	✓	N/A*	1,460	2,080	2,080
Youth Programs Offered	✓	N/A*	25	105	105

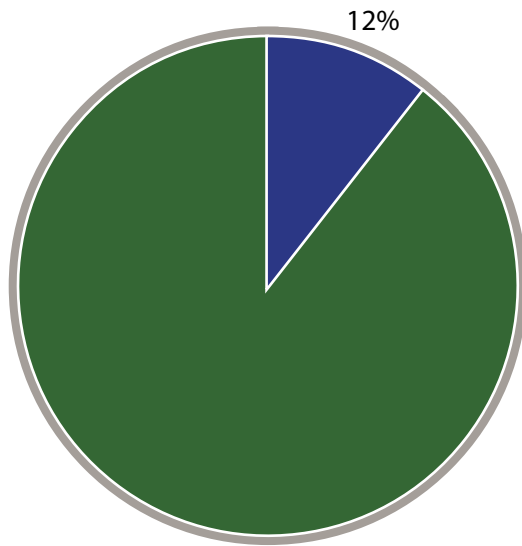
*In FY 14-15 the Recreation Center started to track programs offered instead of program attendance.

CITY COUNCIL OBJECTIVE: Provide Community with New Affordable & Family Oriented Activities

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Special Events Offered	✓	26	18	25	27

RECREATION - 3700

BUDGET INFORMATION



Percent of General Fund Expenditures

Major Budget Changes

- Add Assistant Aquatics Coordinator – \$18,000
- Increase Funding for Special Events & Programing; Offset by Increase in Matching Revenues – \$12,700
- Regrade Secretary to Marketing Coordinator – \$9,000
- Reduction in Electrical Costs due to Installation of More Efficient Equipment – (\$46,000)

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Recreation Center	\$777,742	\$761,500	\$774,210	\$812,500
Outdoor Pool	8,636	8,700	8,200	8,200
Youth Athletics	25,482	15,000	49,000	15,000
Youth Programs	48,218	48,000	55,000	55,000
Adult Programs	25,490	27,500	27,500	22,500
Aquatics Programs	0	0	0	30,000
Special Events	0	0	0	16,000
Transfer from Econ. Dev.	350,000	350,000	350,000	350,000
General Resources	872,982	1,091,389	992,229	1,130,420

<i>Total Resources</i>	\$2,108,550	\$2,302,089	\$2,256,139	\$2,439,620
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<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$824,332	\$984,875	\$966,662	\$1,085,000
Employee Benefits	223,417	259,700	230,600	302,000
Operating Expenses	1,009,014	998,769	1,000,110	980,160
Capital Outlay	23,422	20,000	20,022	33,000
Operating Transfers	28,365	38,745	38,745	39,460

<i>Total Expenditures</i>	\$2,108,550	\$2,302,089	\$2,256,139	\$2,439,620
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RECREATION - 3700

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$113,717	\$134,400	\$128,003	\$169,400
Office/Clerical	176,784	200,800	183,963	170,900
Professional	0	0	0	0
Management/Supervision	172,365	248,400	254,146	301,300
Temp/Seasonal	267,500	372,275	345,000	396,400
Overtime	26,821	10,000	25,650	25,000
Contract Labor	67,145	19,000	29,900	22,000
Subtotal	824,332	984,875	966,662	1,085,000
Employee Benefits				
Health	85,587	95,900	87,724	119,300
Life	1,094	900	1,146	1,000
Dental	6,584	7,800	6,948	9,000
Long Term Disability	1,683	2,400	2,115	2,600
Social Security	56,631	73,900	59,308	81,400
Retirement	63,077	72,200	68,340	80,100
Workers Compensation	8,761	6,600	5,019	8,600
Subtotal	223,417	259,700	230,600	302,000
Operating Expenses				
Contract Cleaning	45,911	76,000	76,000	76,000
Water & Sewer	94,703	51,000	51,000	51,000
Maintenance & Repair				
Buildings - Rec Center	74,995	60,000	60,000	60,000
Grounds	4,156	5,000	5,000	5,000
Heating & Air Conditioning	42,497	30,000	35,000	30,000
Pools	72,069	25,000	40,000	25,000
Equipment	755	1,250	1,250	1,250
Maintenance Contracts	21,808	27,600	27,600	33,000
	\$216,280	\$148,850	\$168,850	\$154,250
Rental - Vehicle & Equipment	7,346	7,000	8,000	8,000
Insurance				
Property	96,276	96,276	96,700	95,140
Liability	4,203	4,203	4,500	5,000
	100,479	100,479	101,200	100,140

RECREATION - 3700

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Communication	17,773	20,000	18,000	21,000
Advertising	14,108	27,000	27,000	27,000
Training	6,332	7,450	8,000	7,450
Travel	20,376	6,500	6,500	6,500
Dues & Memberships	1,684	2,090	2,090	2,090
General Supplies				
Office	6,844	6,500	7,500	7,500
Wearing Apparel	5,802	5,500	6,000	6,000
Gasoline & Diesel	1,099	1,500	830	960
CNG Fuel	552	1,000	340	570
Operating	31,606	40,500	57,400	41,600
Special Events	9,740	12,500	13,000	20,000
Aquatics	7,974	10,000	10,000	10,000
Chemicals	23,738	20,000	22,000	22,000
Resale Items	3,646	2,500	3,500	2,500
Cleaning	12,833	11,000	15,000	15,000
Program	13,460	15,400	17,900	20,600
	117,294	126,400	153,470	146,730
Electricity & Natural Gas	366,728	426,000	380,000	380,000
Books & Periodicals	0	0	0	0
Subtotal	1,009,014	998,769	1,000,110	980,160
Capital Outlay	23,422	20,000	20,022	33,000
Operating Transfers				
Equipment Replacement	28,365	38,745	38,745	39,460
Subtotal	28,365	38,745	38,745	39,460
Total Recreation	\$2,108,550	\$2,302,089	\$2,256,139	\$2,439,620

MISCELLANEOUS



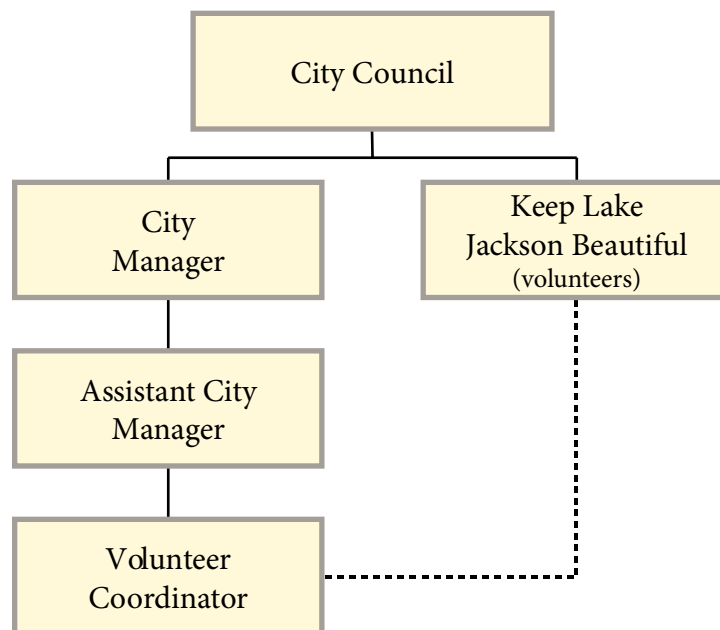
LAKE JACKSON

City of Enchantment



Keep Lake Jackson Beautiful Board Members
Celebrate Charlie Chipper's 20th Birthday





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

PROGRAM DESCRIPTION

"The mission of Keep Lake Jackson Beautiful is to improve the quality of life by enhancing the community environment". Keep Lake Jackson Beautiful is charged with the restoration, preservation and enhancement of the scenic beauty in the City of Lake Jackson. Budgeted monies include funds for education and public awareness programs targeted at all ages and businesses in our community. Through litter prevention programs, beautification projects, and review of city ordinances these dedicated volunteers have helped bring in over \$2,000,000 worth of landscaping awards to the City of Lake Jackson. Keep Lake Jackson's entry sign was dedicated to the City of Lake Jackson by the volunteers. The highway has now also been branded with the city logo to let visitors know that they are in the "City of Enchantment".

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology

Department Goal:

• BISD Charlie Chipper "Recycle Posse" Programs presented to over 1,200+ students	Complete
• BISD VOCAL TRASH School Programs 1,700+ kids & 400+ citizens "Party on the Plaza" Concert	Complete
• Board Members - continue to attend training and education classes.	Sep. 2016
• Compile & survey list of business for recycling at area retail for drop off locations.	Complete
• Continue "Business Partner" Affiliate Program.	Sep. 2016
• Social Media Page - Keep Lake Jackson Beautiful Campaign.	Sep. 2016

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE:

Department Goal:

• Continue Fall, Spring environmental cleanups, planting projects and recycling events.	Complete
• Continue to be recognized as Tree City USA, by Keep Texas Beautiful and Keep America through awards, grants and affiliate recognition.	Complete
• Dedication of KTB Governor's Community Achievement Award & Green Ribbon Project for Hwy 288/332.	Complete
• Increase involvement with BISD through school programs.	Complete
• Receive Keep America Beautiful Sustain Award of Excellence Award	Complete
• Survey businesses for compliance with landscape ordinance	Sep. 2016

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology

Department Goal: Build Relationships with Community Partners

• Continue working with BISD on school involvement and participation.	Sep. 2017
• Increase awareness of KLJB through the continuation of the "Business Affiliate Partner" Program.	Sep. 2017

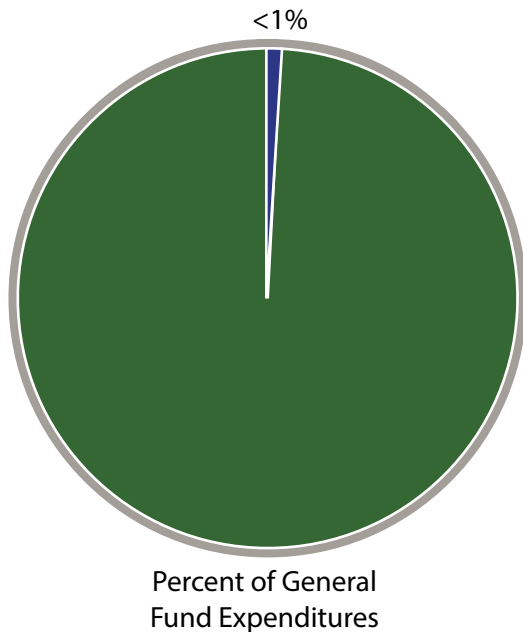
CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE:

Department Goal: Enhance the Community Environment

• Host beautification, litter prevention, & awareness campaign for the downtown area.	Sep. 2017
• Continue Fall & Spring environmental cleanups, recycling events, & beautification projects.	Apr. 2017
• Continue surveying businesses for expansion and compliance with the Landscape Ordinance.	Sep. 2017
• Continue to be recognized as Tree City USA, by Keep Texas Beautiful and Keep America through awards, grants and affiliate recognition.	Sep. 2017
• Finalize plans for the 2014 KTB Governor's Community Achievement Award Hwy 2004 Project.	Dec. 2016
• Target major plants and companies with a litter awareness campaign for the highways.	Dec. 2016

BUDGET INFORMATION

**Major Budget Changes**

- No Major Budget Changes

Resources

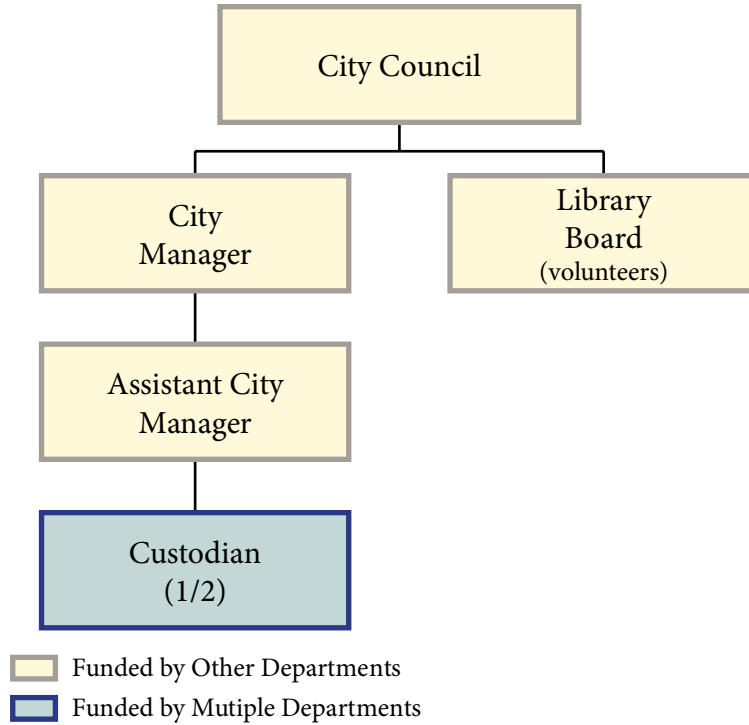
	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$35,730	\$50,000	\$50,000	\$50,000
Total Resources	\$35,730	\$50,000	\$50,000	\$50,000

Expenditures

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses	\$35,730	\$50,000	\$50,000	\$50,000
Total Expenditures	\$35,730	\$50,000	\$50,000	\$50,000

KLJB - 3900

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses				
Plantings	\$12,556	\$20,000	\$18,000	\$17,500
Advertising	4,848	5,000	3,500	5,000
Training	3,070	3,500	3,500	3,500
Travel	2,303	3,200	3,200	3,200
Other Purchased Services				
Dues & Memberships	810	700	700	700
Arbor Day	-691	2,000	2,000	2,000
Clean Up Day	1,792	2,000	2,000	2,000
	1,911	4,700	4,700	4,700
General Office Supplies				
T-Shirts	2,068	4,000	5,500	3,000
Costumes	375	750	0	500
Awards	1,373	1,500	1,500	1,500
Operating	2,484	2,600	1,600	3,600
Education Program	4,742	4,750	8,500	5,000
Composting	0	0	0	2,500
	11,042	13,600	17,100	16,100
Subtotal	35,730	50,000	50,000	50,000
Total KLJB	\$35,730	\$50,000	\$50,000	\$50,000



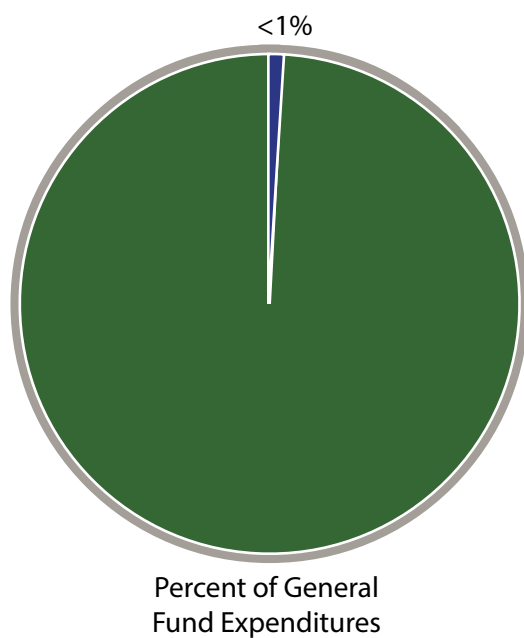
Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.50	0.50	0.50	0.50
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.50	0.50	0.50	0.50

LIBRARY - 4200

PROGRAM DESCRIPTION

The City of Lake Jackson in a contract with Brazoria County provides library services to Lake Jackson residents. The contract is renewed every two years. As part of the contract the City agrees to provide a climate controlled building, furnishings, and maintenance and utilities for the Lake Jackson Library. In turn, the County agrees to provide personnel, library materials, necessary supplies pertaining to personnel, and circulation equipment.

BUDGET INFORMATION



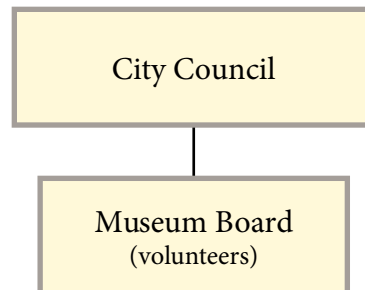
Major Budget Changes

- Replace Shelving – \$6,000
- Increase Maintenance of Building – \$5,000

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$153,127	\$163,753	\$164,379	\$172,885
Total Resources	\$153,127	\$163,753	\$164,379	\$172,885
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$16,673	\$17,700	\$18,202	\$18,500
Employee Benefits	6,476	6,800	6,838	7,300
Operating Expenses	129,978	139,253	139,339	147,085
Total Expenditures	\$153,127	\$163,753	\$164,379	\$172,885

<i>Expenditures - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$16,634	\$17,700	\$18,202	\$18,500
Overtime	39	0	0	0
Subtotal	16,673	17,700	18,202	18,500
Employee Benefits				
Health	2,523	2,600	2,646	3,100
Life	35	0	36	0
Dental	194	200	210	200
Long Term Disability	68	100	75	100
Social Security	1,231	1,400	1,348	1,400
Retirement	2,179	2,200	2,217	2,200
Workers Compensation	246	300	306	300
Subtotal	6,476	6,800	6,838	7,300
Operating Expenses				
Contract Cleaning	17,189	19,000	18,700	18,700
Water & Sewer	1,037	1,700	1,700	1,700
Maintenance & Repair				
Library Building	6,867	10,000	13,000	15,100
Heating & Air Conditioning	593	2,000	2,000	2,000
Furniture & Fixtures	0	0	0	6,000
	7,460	12,000	15,000	23,100
Insurance				
Property	25,484	25,484	25,000	24,500
Liability	69	69	100	65
	25,553	25,553	25,100	24,565
Communications	3,804	3,900	1,750	1,920
General Supplies				
Operating	1,918	1,000	1,000	1,000
Cleaning	0	0	0	0
	1,918	1,000	1,000	1,000
Electricity & Natural Gas	36,928	40,000	40,000	40,000
Books & Periodicals	36,089	36,100	36,089	36,100
Subtotal	129,978	139,253	139,339	147,085
Total Library	\$153,127	\$163,753	\$164,379	\$172,885

MUSEUM - 4300

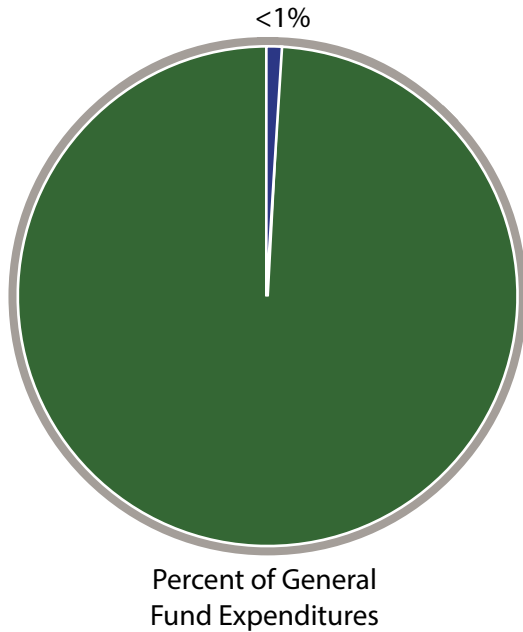


Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

PROGRAM DESCRIPTION

The Lake Jackson Museum Board and the Lake Jackson Historical Association aim to provide education relative to the history and culture of an area of Brazoria County which is known as Lake Jackson and to collect, preserve, and interpret the materials of the following heritage: Prehistoric- Karankawa Indians; Plantation Era; Industrial and Petrochemical Development as is impacted Lake Jackson; and, the City-birth, development and contemporary life. By contract the city maintains the building, while the Lake Jackson Historical Association takes care of the day to day operation and all exhibits.

BUDGET INFORMATION



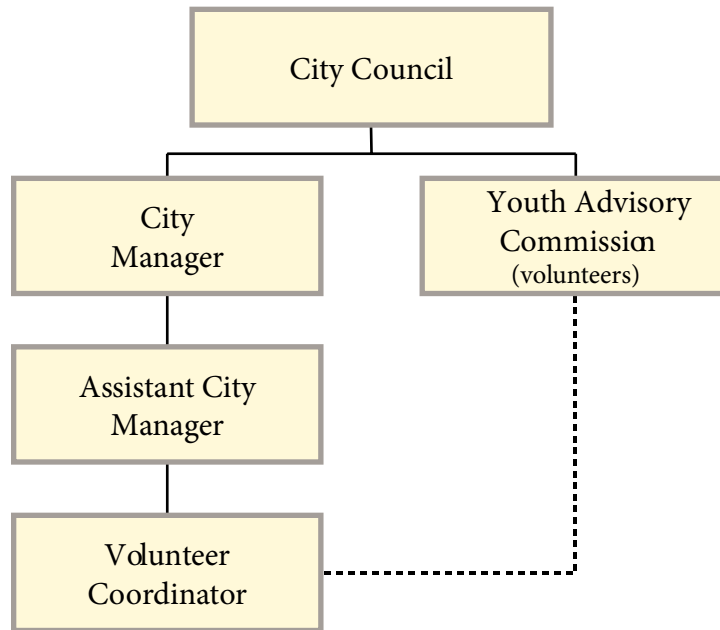
Major Budget Changes

- Increase Contract Cleaning of Alden Dow Museum During the Summer – \$1,800

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$75,212	\$75,451	\$72,720	\$76,725
Total Resources	\$75,212	\$75,451	\$72,720	\$76,725
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses	\$75,212	\$75,451	\$72,720	\$76,725
Total Expenditures	\$75,212	\$75,451	\$72,720	\$76,725

MUSEUM - 4300

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses				
Contract Cleaning	\$6,155	\$6,500	\$7,220	\$8,300
Water & Sewer	4,176	2,300	2,300	2,300
Maintenance & Repair				
Museum Building	10,280	12,000	13,000	14,000
Air Conditioning	2,776	1,000	1,300	2,000
Maintenance Contract	3,437	1,555	1,200	1,725
	16,493	14,555	15,500	17,725
Property Insurance	22,396	22,396	20,000	20,200
Communications	4,646	7,000	5,500	6,000
General Supplies				
Operating	1,361	1,500	1,000	1,000
Cleaning	300	0	0	0
	1,661	1,500	1,000	1,000
Electricity & Natural Gas	19,685	21,200	21,200	21,200
Subtotal	75,212	75,451	72,720	76,725
Total Museum	\$75,212	\$75,451	\$72,720	\$76,725



Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

YOUTH ADVISORY COMMISSION - 4400

PROGRAM DESCRIPTION

The Lake Jackson Youth Advisory Commission is a liaison between the youth of Lake Jackson and the City Council and, through service and environmental projects and social events, promote civic responsibility and safety among the Lake Jackson youth.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology

Department Goal:

• Reach out & partner with Pearland (Host) for the "Texas YAC" Summit.	Complete
• Partner with Lake Jackson service organizations to complete service project for military moms.	Complete
• Research ideas for a YAC time capsule.	Aug. 2016
• Recruit new members by making a presentation at Rasco Middle School to 6th graders.	Complete

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE:

Department Goal:

• Operate Snowland at the Festival of Lights.	Complete
• Make Easter Bags for Food Basket Project.	Complete
• Collect food for the Soldiers Christmas packets and write Christmas cards.	Complete
• Volunteer & provide support at City events.	Complete

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication

CITY COUNCIL OBJECTIVE: Improve Communication Externally & Internally through Best Practices & Enhance Technology

Department Goal: Build Relationships with Community Partners

• Attend & participate in the TML Texas YAC Summit.	Feb. 2017
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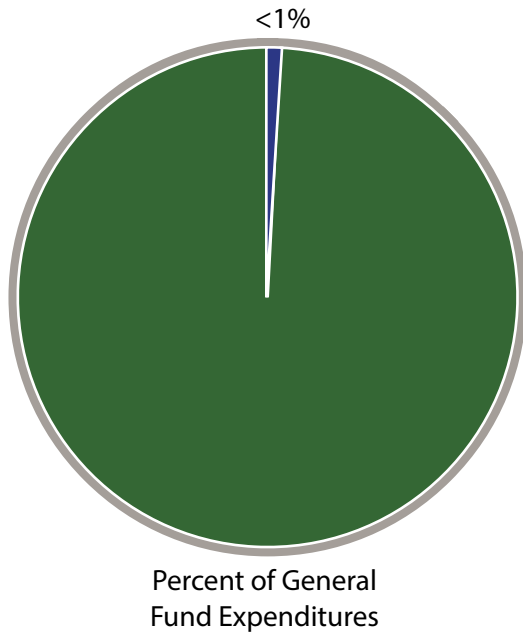
CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE:

Department Goal: Encourage & Promote Youth Leadership & Community Service

• Research community "GaGa Ball Pit".	Sep. 2017
• Make Easter bags for Food Basket Project.	Apr. 2017
• Complete one new Random Act of Kindness - Service project with military moms.	Oct. 2016
• Continue volunteering at City events.	Sep. 2017

BUDGET INFORMATION



Major Budget Changes

- No Major Budget Changes

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$11,859	\$16,000	\$16,000	\$16,000
<i>Total Resources</i>	\$11,859	\$16,000	\$16,000	\$16,000
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses	\$11,859	\$16,000	\$16,000	\$16,000
<i>Total Expenditures</i>	\$11,859	\$16,000	\$16,000	\$16,000

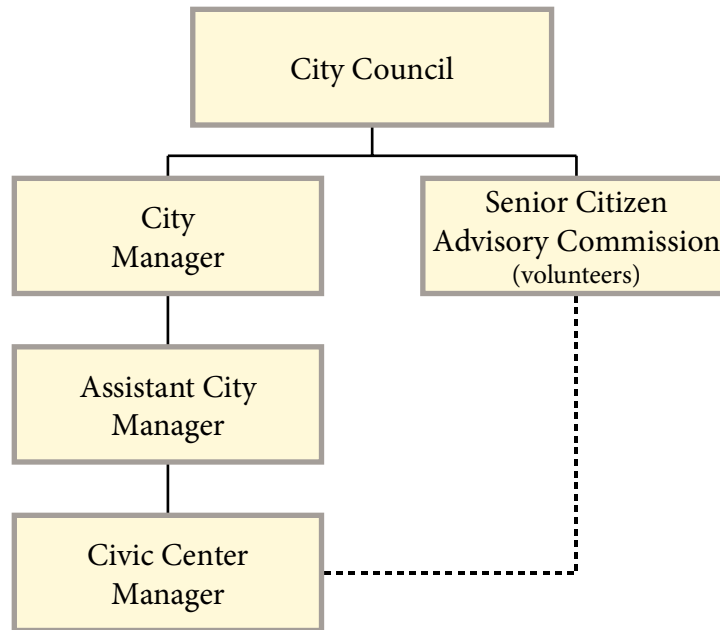
YOUTH ADVISORY COMMISSION - 4400

<i>Expenditures - Details</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses				
Advertising	\$0	\$500	\$500	\$500
Training	2,006	4,000	4,000	4,000
Travel	2,196	2,000	3,100	2,000
General Supplies				
T-Shirts	1,077	1,000	500	1,000
Operating	1,068	1,500	1,500	1,500
Program	5,512	7,000	6,400	7,000
	7,657	9,500	8,400	9,500
Subtotal	11,859	16,000	16,000	16,000
Total Youth Advisory	\$11,859	\$16,000	\$16,000	\$16,000

Youth Advisory Commission (YAC) Members
representing the city of Lake Jackson
at the TML Texas YAC Summit



SENIOR CITIZEN COMMISSION - 4600



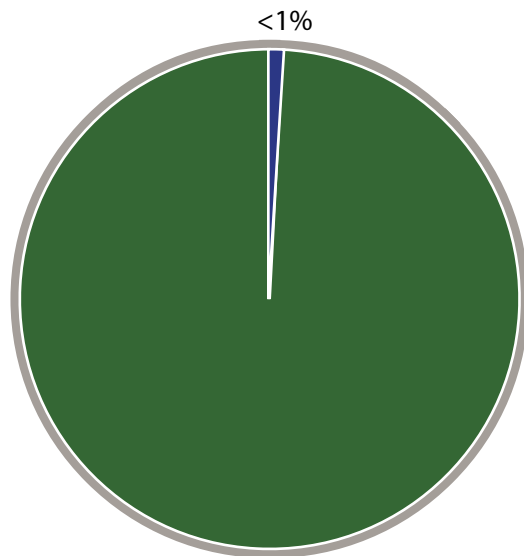
Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

SENIOR CITIZEN COMMISSION - 4600

PROGRAM DESCRIPTION

The Lake Jackson Senior Citizen Commission is a liaison between the seniors of Lake Jackson and the City Council and, through service and social events, promote civic responsibility and safety among the Lake Jackson seniors.

BUDGET INFORMATION



Percent of General
Fund Expenditures

Major Budget Changes

- No Major Budget Changes

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
General Resources	\$24,352	\$25,000	\$25,000	\$25,000
<i>Total Resources</i>	\$24,352	\$25,000	\$25,000	\$25,000

<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses	\$24,352	\$25,000	\$25,000	\$25,000
<i>Total Expenditures</i>	\$24,352	\$25,000	\$25,000	\$25,000

SENIOR CITIZEN COMMISSION - 4600

<i>Expenditures - Details</i>		2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses					
Programs		\$24,352	\$25,000	\$25,000	\$25,000
	Subtotal	24,352	25,000	25,000	25,000
Total Senior Advisory		\$24,352	\$25,000	\$25,000	\$25,000

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GENERAL DEBT SERVICE FUND



LAKE JACKSON

City of Enchantment



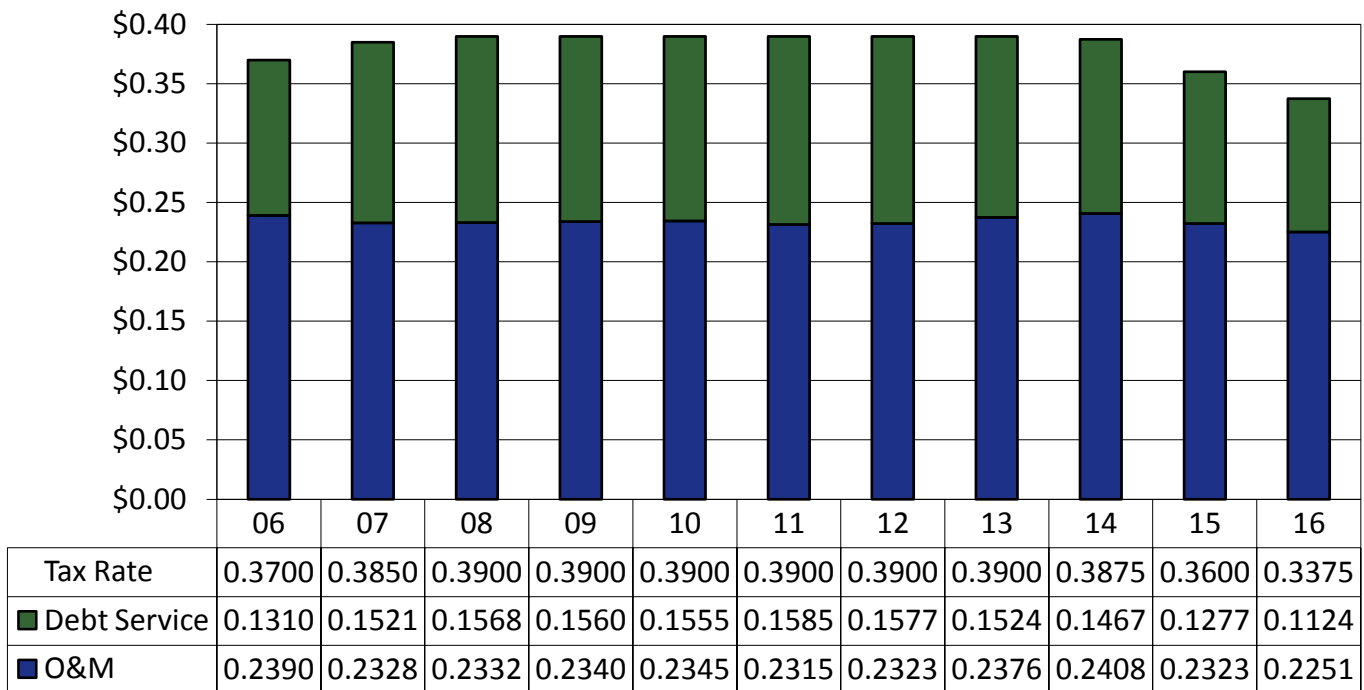
GENERAL DEBT SERVICE FUND

The General Debt Service Fund is used for the accumulation of resources to provide for the payment of debt service on the City's General Obligation Bonds and to provide a reserve for such payment. Resources include a portion of the Ad Valorem Tax Levy and earnings from investments of the fund. (The Ad Valorem Tax Levy is pledged as security on all outstanding General Obligation Bonds.)

The portion of the current year Tax Levy allocated to General Debt Service is based on current year principal and interest requirements less anticipated interest earnings of the fund. This calculation gives the necessary dollar figure, the debt service portion of the tax rate is then calculated based on a 100% collection rate.

Tax Rate Limitations. The City is a Home Rule Charter City with a maximum authorized rate for all purposes of \$2.50 per \$100 assessed valuation. This maximum tax rate is imposed both by the Constitution of the State of Texas and the City Charter. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of \$1.50 per \$100 assessed valuation, based on 90% collections. Using 90% collections in our calculation of the tax rate the City's debt service rate would be \$0.1249, or about \$1.38 below the City's legal limit imposed by the City Charter and Attorney General.

Historic Tax Rate Distribution



GENERAL DEBT SERVICE FUND

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 705,634	\$ 695,065	\$ 695,065	\$ 710,359
Revenues				
Ad Valorem Taxes	\$ 2,190,688	\$ 2,107,554	\$ 2,107,554	\$ 2,112,659
Penalty & Interest	11,466			
Interest Income	2,872	8,000	8,000	8,000
Bond Proceeds	0			
	<u>\$ 2,205,026</u>	<u>\$ 2,115,554</u>	<u>\$ 2,115,554</u>	<u>\$ 2,120,659</u>
Total Resources	\$ 2,910,660	\$ 2,810,619	\$ 2,810,619	\$ 2,831,018
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Principal	\$ 1,642,639	\$ 1,593,611	\$ 1,668,954	\$ 1,614,593
Interest	566,207	515,943	425,306	498,066
Paying Agent Fees	6,750	6,000	6,000	8,000
Bond Issue Costs	0			
Refunded Bond Agent				
Total Expenditures	\$ 2,215,596	\$ 2,115,554	\$ 2,100,260	\$ 2,120,659
Ending Fund Balance	\$ 695,065	\$ 695,065	\$ 710,359	\$ 710,359

ESTIMATED AD VALOREM TAX COLLECTION

Assessed Valuation for 2015 as of 4-30-16	\$ 1,639,706,525
Gain (Loss) in Value	<u>240,226,119</u>
Anticipated Assessed Valuation for 2016	1,879,932,644
Tax Rate Per \$100 Valuation	0.3375
Revenue from 2016 Tax Roll	6,344,773
Estimated Collections	<u>100.0%</u>
TOTAL FUNDS AVAILABLE	<u><u>\$ 6,344,772</u></u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX * COLLECTIONS	% COLLECTIONS TO LEVY
2002	1,116,753,175	0.3750	4,187,824	4,171,444	99.609%
2003	1,185,429,367	0.3703	4,389,645	4,391,567	100.044%
2004	1,236,071,214	0.3700	4,573,463	4,578,873	100.118%
2005	1,273,059,582	0.3800	4,837,626	4,819,017	99.615%
2006	1,351,219,282	0.3700	4,999,511	4,971,255	99.435%
2007	1,391,772,727	0.3850	5,358,325	5,371,880	100.253%
2008	1,460,686,450	0.3900	5,696,677	5,672,153	99.570%
2009	1,454,833,720	0.3900	5,673,852	5,552,979	97.870%
2010	1,437,060,336	0.3900	5,604,535	5,647,099	100.759%
2011	1,419,681,558	0.3900	5,536,758	5,549,653	100.233%
2012	1,437,118,606	0.3900	5,604,763	5,623,676	100.337%
2013	1,450,607,167	0.3900	5,657,368	5,675,054	100.313%
2014	1,498,269,814	0.3875	5,805,796	5,788,676	99.705%
2015 *	1,639,706,525	0.3600	5,902,943	5,668,693 *	96.032%
2016 **	1,879,932,644	0.3375	6,344,773		

* Tax collections as of May 31, 2015

** Projected per appraisal district certificate of estimated value.

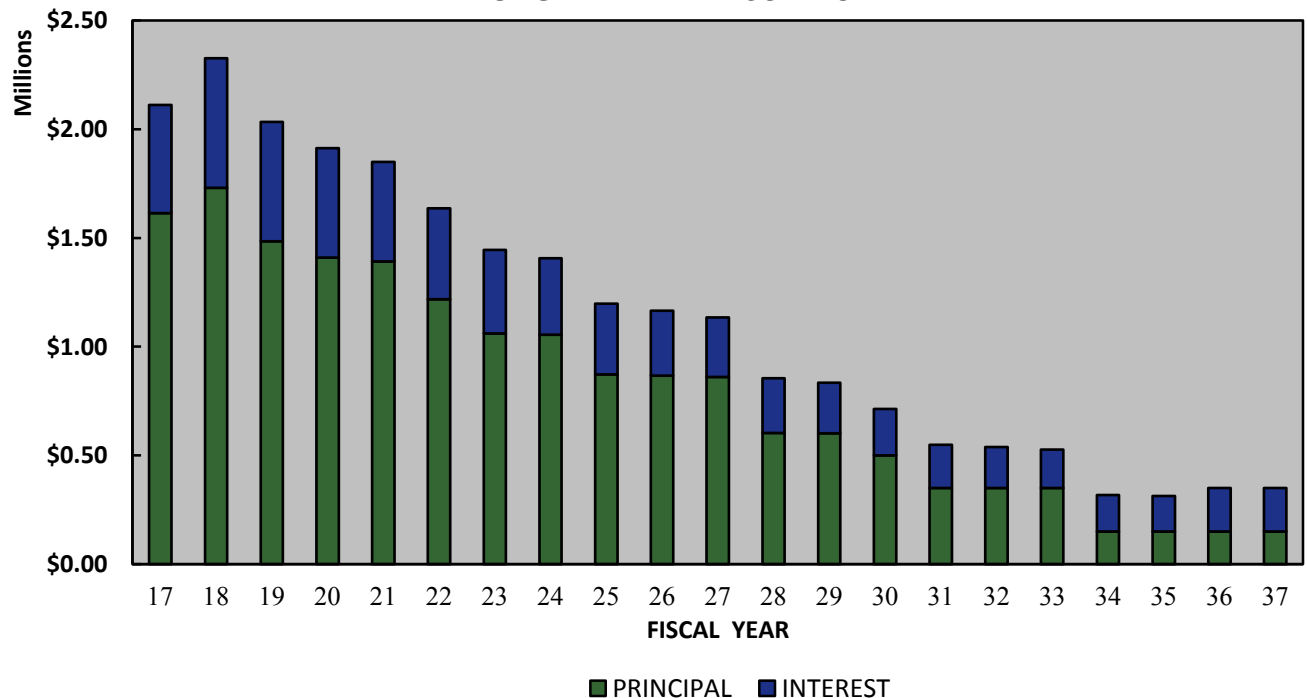
PROPOSED DISTRIBUTION OF COLLECTED TAXES

FUND	ADOPTED TAX RATE 2015 - 16	PROPOSED TAX RATE 2016 - 17	PROPOSED AMOUNT 2016 - 17	%
General Fund	0.232322	0.225120	\$4,232,113	66.70%
General Debt Service Fund	0.127678	0.112380	2,112,659	33.30%
TOTAL	<u>\$0.3600</u>	<u>0.3375</u>	<u>\$6,344,772</u>	<u>100.00%</u>
Tax Rebate Incentves	Property Value	Estimated Taxes	Rebate Amount	
Dow Rebate -	50,093,470	169,065	118,346	
HEB Rebate -	16,095,140	54,321	24,924	
Net General Fund Revenues			<u><u>\$4,088,843</u></u>	

GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

DATE	CURRENTLY OUTSTANDING BONDS FISCAL YEAR GRAND TOTALS			2016 SERIES Projected FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2016 - 17	1,614,593	408,066	2,022,659	0	89,500	1,614,593	497,566	2,112,159
2017 - 18	1,580,000	356,891	1,936,891	150,000	240,000	1,730,000	596,891	2,326,891
2018 - 19	1,335,000	309,841	1,644,841	150,000	238,125	1,485,000	547,966	2,032,966
2019 - 20	1,260,000	267,979	1,527,979	150,000	234,375	1,410,000	502,354	1,912,354
2020 - 21	1,241,933	227,750	1,469,682	150,000	230,625	1,391,933	458,375	1,850,307
2021 - 22	1,068,466	191,244	1,259,710	150,000	226,875	1,218,466	418,119	1,636,585
2022 - 23	911,534	161,294	1,072,827	150,000	222,750	1,061,534	384,044	1,445,577
2023 - 24	904,601	134,552	1,039,153	150,000	218,250	1,054,601	352,802	1,407,403
2024 - 25	722,874	110,639	833,514	150,000	213,750	872,874	324,389	1,197,264
2025 - 26	716,811	89,503	806,314	150,000	209,250	866,811	298,753	1,165,564
2026 - 27	710,748	68,499	779,247	150,000	204,750	860,748	273,249	1,133,997
2027- 28	453,784	51,111	504,895	150,000	199,875	603,784	250,986	854,770
2028- 29	452,162	37,186	489,348	150,000	194,625	602,162	231,811	833,973
2029- 30	350,000	24,094	374,094	150,000	189,375	500,000	213,469	713,469
2030- 31	200,000	15,000	215,000	150,000	184,125	350,000	199,125	549,125
2031- 32	200,000	9,000	209,000	150,000	178,875	350,000	187,875	537,875
2032- 33	200,000	3,000	203,000	150,000	173,625	350,000	176,625	526,625
2033- 34	0	0	0	150,000	168,375	150,000	168,375	318,375
2034- 35	0	0	0	150,000	163,125	150,000	163,125	313,125
2035- 36	0	0	0	150,000	200,000	150,000	200,000	350,000
2036- 37	0	0	0	150,000	200,000	150,000	200,000	350,000
TOTAL	13,922,506	2,465,647	16,388,154	3,000,000	4,180,250	16,922,506	6,645,897	23,568,404

GENERAL DEBT SERVICE FUND LONG - TERM DEBT SCHEDULE



GENERAL DEBT SCHEDULE OF BONDS OUTSTANDING

GENERAL OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/16	2016-17 PRINCIPAL DUE	2016-17 INTEREST DUE	2016-17 TOTAL DUE
G. O. 2009	2,400,000	4.33	2029	480,000	120,000	16,050	136,050
G.O. 2009 Ref.	3,010,368	2.97	2018	659,593	314,593	17,262	331,855
G.O. 2010	3,000,000	3.60	2030	2,100,000	150,000	79,801	229,801
G.O. 2011 Ref.	3,360,000	3.81	2022	1,855,000	360,000	67,000	427,000
G.O. 2013	4,000,000	2.22	2033	3,400,000	200,000	74,500	274,500
G.O. 2015 Ref	5,427,913	1.94	2029	5,427,913	470,000	153,454	623,454
G.O. 2016	3,000,000	to be issued		3,000,000	0	89,500	89,500
TOTAL ALL ISSUES				\$16,922,506	\$1,614,593	\$497,567	\$2,112,160

Bond Ratings : Moody's - Aa2, S&P's - AA+

REFUNDING BONDS - Series 2009

General Obligation Bond Series 1997 - \$2,100,000 ---REFUNDED

Originally funded the connection of Circle Way by the Museum and Civic Center
Conversion of Canna Lane from asphalt to concrete
Reconstruction of Elm, Cherry and a portion of Winding Way

General Obligation Bond 1999 - \$4,250,000 ---REFUNDED

Replace the Northern two lanes of Oyster Creek Drive from Dixie Drive to Forest Drive
\$500,000 for the complete reconstruction of Laurel from Acacia to the drainage structure just past Elm.
Enlarged the drainage structure crossing State Highway 332 near Compass Bank.
Complete reconstruction of Acacia, Mimosa, and a portion of Oleander, Walnut, and Lotus
Medical Drive new construction from Canna to Sea Center Texas
\$275,000 to fund the complete reconstruction of Oleander Street from Oak Drive to Hickory.

REFUNDING BONDS - Series 2015

General Obligation Bond 2004 - \$3,600,000 originally funded

\$1,130,000 for Oak Drive reconstruction
\$355,000 for South Yaupon reconstruction
\$1,075,000 for Dixie Drive asphalt to concrete
\$390,000 for South Magnolia reconstruction
\$650,000 for Brazos Oaks Spot Repairs combined with 2007 money to become complete reconstruction

General Obligation Bond 2007 - \$5,300,000 originally funded

\$2,800,000 for the reconstruction of streets and drainage in the Brazos Oaks Subdivision.
\$2,500,000 to provide renovations of the old Fire Station into an expanded Municipal Court Facility, emergency dispatch and emergency operations center.

General Obligation Bond 2009 - \$2,400,000 Advanced refunded, originally funded

For reconstruction of streets, water, sewer & drainage improvements on portions of Oak Drive, Jasmine and Winding Way.

General Obligation Bond 2010 - \$3,000,000

\$1,000,000 for spot repairs to arterial streets
\$2,000,000 for drainage improvements downstream of the SH288/332 and smaller ditches including Willow / Blossom Anchusa, Timbercreek park outfall, upper slave ditch.

REFUNDING BONDS - Series 2011

General Obligation Bond Series 2001 - originally funded

Humane Facility, two bays at Fire station 2, reconstruction of Magnolia from Hwy 332 to Acacia

General Obligation Bond 2013 - \$4,000,000

For the replacement of the remainder of the paving on Magnolia, Laurel, Gardenia, Chinaberry, Camellia, Viinca, Periwinkle, Lupine, Bluebonnet, Lantana, Hybiscus, and Elm.

General Obligation Bond 2016 - \$4,000,000

Projects include Plantation Dr. Bridge, Willow/Blossom Drainage, Circle Way / Oak Dr Traffic signal, Woodland Park Subdivision engineering, Downtown phase 4 planning and the completion of South Parking Place.

DEBT PLANNING & ADMINISTRATION

The City's goal in planning the issuance of debt is to time it so that there is a minimal impact on the tax rate. This is demonstrated by the implementation plan for the \$16.0 million bond program that was recently approved by the voters in May 2016. To minimize the impact on the tax rate and to plan the approved projects in a logical manner, the City will be selling the first \$3.0 million in the fall of 2016—within the FY 16-17 Budget. The following fiscal year (FY 17-18) the City will sell \$4.0 million. Finally, in FY 18-19 the remaining \$9 million will be sold.

We concluded our 20-year update to the Master Plan in June, 2016. This, along with the Parks Master Plan, due to be completed in the fall of 2016, and the planned facility assessments will be instrumental in determining the next possible bond issue to be considered in 2019/2020.

The function of this spreadsheet is to show the impact of debt service requirements on the overall tax rate. It does not try to forecast changes in the maintenance and operations (M&O) portion of the tax rate.

GENERAL DEBT SERVICE FUND TAX RATE PLANNING GUIDE

Purpose : To determine the potential impact of proposed or planned debt issues on the city's tax rate.

Assumptions : This schedule assumes an increase in values of 2.0% per year plus anticipated increases in Dow Values

	2013-14 ADOPTED	2014-15 ADOPTED	2015-16 ADOPTED	2016-17 PROPOSED	2017-18 PROJECTED	2018-19 PROJECTED
GENERAL FUND TAX RATE	0.2376	0.2408	0.2323	0.2251	0.2263	0.2268
DEBT SERV TAX RATE	0.1524	0.1467	0.1277	0.1124	0.1162	0.1207
	0.3900	0.3875	0.3600	0.3375	0.3425	0.3475
DEBT SERVICE RATE INCR (DECR) YR TO YR	-0.0053	-0.0057	-0.0190	-0.0153	0.0039	0.0045
DEBT SERVICE RATE INCR (DECR) OVER CURRENT	0	0	-0.019	-0.0153	-0.0115	-0.007
TOTAL TAX RATE	0.3900	0.3875	0.3600	0.3375	0.3425	0.3475

In May 2016 the voters approved 16M in GO Bonds. This schedule accounts for the bonds being issued as follows: \$3M in Sept 2017, \$4M in Sept 2018 and \$9M in 2019.

Our Master Plan process will be completed in late 2015 and a bond package will be developed to take to the voters in May of 2016. The goal would then be to take a bond package to the voters and indicate the ability to keep the tax rate under \$0.40.

UTILITY FUND



LAKE JACKSON

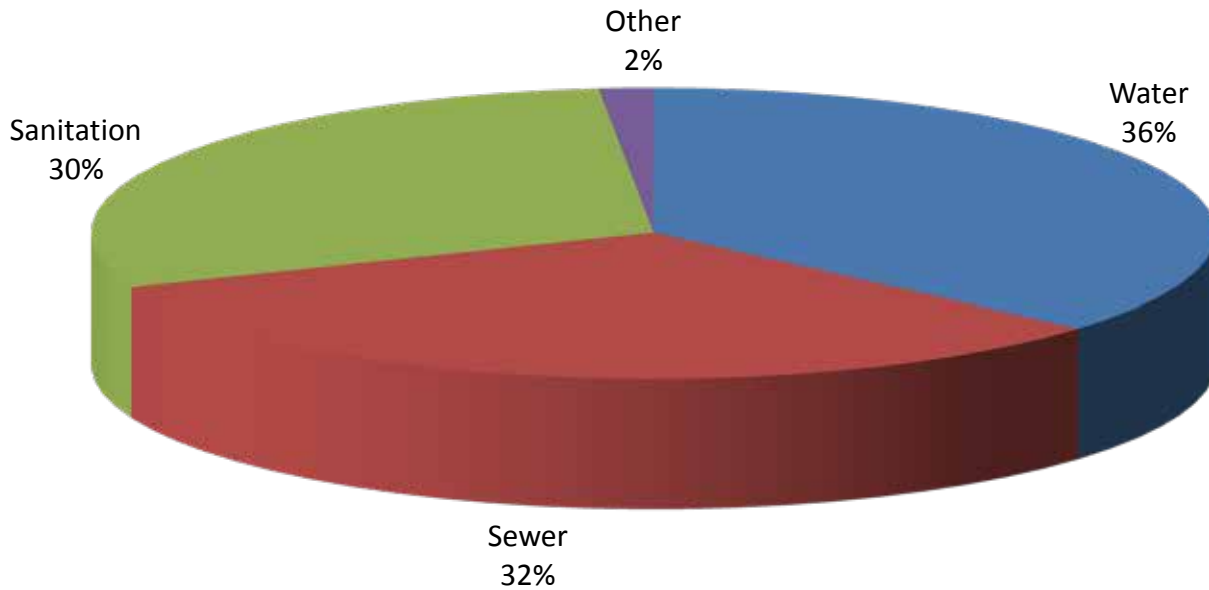
City of Enchantment

City of
Enchantment

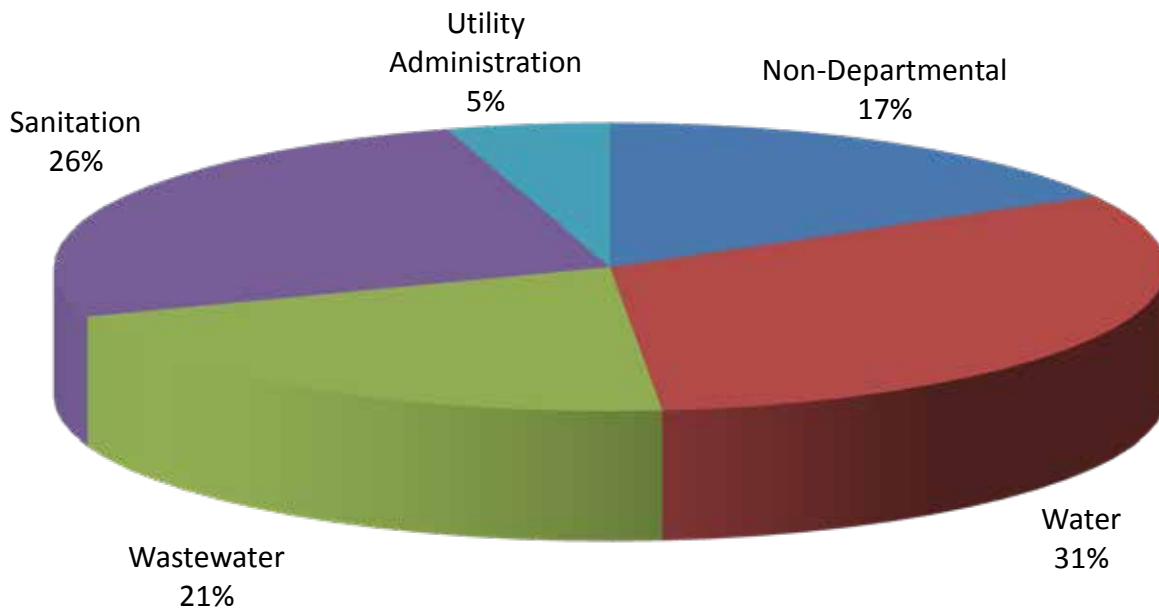


UTILITY FUND REVENUES VS EXPENDITURES

FY 2016-17 Revenues



FY 2016-17 Expenditures



UTILITY FUND BUDGET SUMMARY

<i>Revenues</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Plumbing Fees	\$36,349	\$20,000	\$27,000	\$25,000
Tap Fees	89,370	20,000	64,000	30,000
Administrative Fees	204,273	196,763	198,700	198,700
Water Sales	4,058,388	4,402,582	4,213,530	4,654,116
Senior Discount	(209,334)	(231,580)	(200,000)	(210,000)
Sewer Sales	3,692,813	3,934,517	3,940,000	4,153,852
Sanitation Sales	3,329,815	3,478,989	3,675,677	3,779,805
Other Revenues	146,214	155,500	149,714	150,100
Interest	6,408	3,700	7,800	6,000
<i>Total Resources</i>	\$11,354,296	\$11,980,471	\$12,076,421	\$12,787,573
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Non-Departmental	\$2,109,725	\$2,109,725	\$2,109,725	\$2,159,725
Water	3,228,737	3,669,657	3,497,073	4,042,227
Wastewater	2,293,831	2,629,258	2,487,271	2,672,556
Sanitation	3,001,890	3,050,847	3,202,591	3,304,432
Utility Administration	473,848	520,984	504,286	608,633
<i>Total Expenditures</i>	\$11,108,031	\$11,980,471	\$11,800,946	\$12,787,573

UTILITY FUND PROJECTED REVENUE

<i>Revenues - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Plumbing Fees	\$36,349	\$20,000	\$27,000	\$25,000
Tap Fees	89,370	20,000	64,000	30,000
Administrative Fees				
Late Payment Penalties	203,533	196,063	198,000	198,000
Transfer Fees	740	700	700	700
	204,273	196,763	198,700	198,700
Water Sales				
Water Fees	3,848,378	4,293,252	4,100,000	4,540,586
Brazoria Co. Conservation District	24,943	20,800	25,000	25,000
Bulk Water	350	0	0	0
City Water Usage	184,717	88,530	88,530	88,530
	4,058,388	4,402,582	4,213,530	4,654,116
Senior Discount	(209,334)	(231,580)	(200,000)	(210,000)
Sewer Sales				
Sewer Fees	3,622,813	3,859,517	3,870,000	4,083,852
Reclaimed Water	70,000	75,000	70,000	70,000
	3,692,813	3,934,517	3,940,000	4,153,852
Sanitation Sales				
Residential Fees	1,466,245	1,580,304	1,540,000	1,623,600
Household Recycling	216,710	233,208	217,000	236,160
Commercial Garbage	678,977	725,077	725,077	743,204
Apartment Garbage Fee	524,314	571,000	571,000	586,674
Apartment Recycling	37,079	40,300	40,300	42,667
Special Pick Up Fees	9,789	10,000	10,000	10,000
Roll-Off Fees	197,235	162,000	325,000	335,000
Compactor Fees	141,532	129,600	177,800	140,000
Recycle Goods	19,989	10,000	20,000	15,000
Mulch Sales	24,280	8,500	37,500	37,500
Dumpster Initial Set Up Fees	13,553	9,000	12,000	10,000
Other Mulch Site Fees	112	0	0	0
	3,329,815	3,478,989	3,675,677	3,779,805
Other Revenues	146,214	155,500	149,714	150,100
Interest	6,408	3,700	7,800	6,000
Total Utility Revenue	\$11,354,296	\$11,980,471	\$12,076,421	\$12,787,573

UTILITY NON-DEPARTMENTAL - 0500

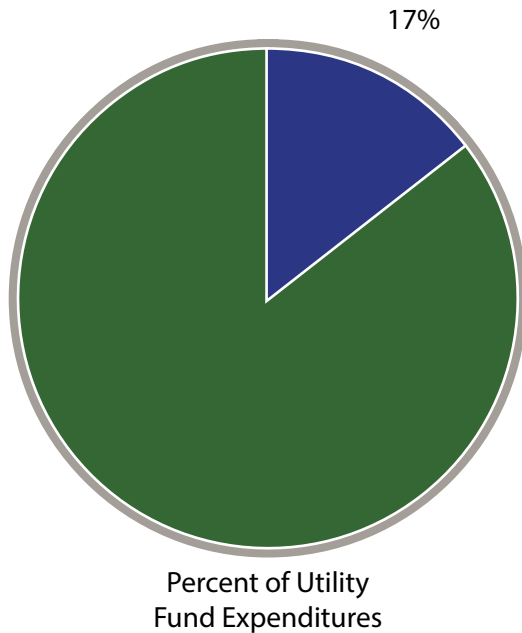
Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	0.00	0.00	0.00	0.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	0.00	0.00	0.00	0.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	0.00	0.00	0.00	0.00

UTILITY NON-DEPARTMENTAL - 0500

PROGRAM DESCRIPTION

This budget unit accounts for transfers to the General Fund to reimburse administrative services incurred by Sanitation, Water, and Wastewater. Additionally, it accounts for the transfer for Utility Debt Service to provide funds for the payment of long-term debt and a transfer to the General Fund for the Solid Waste franchise fee.

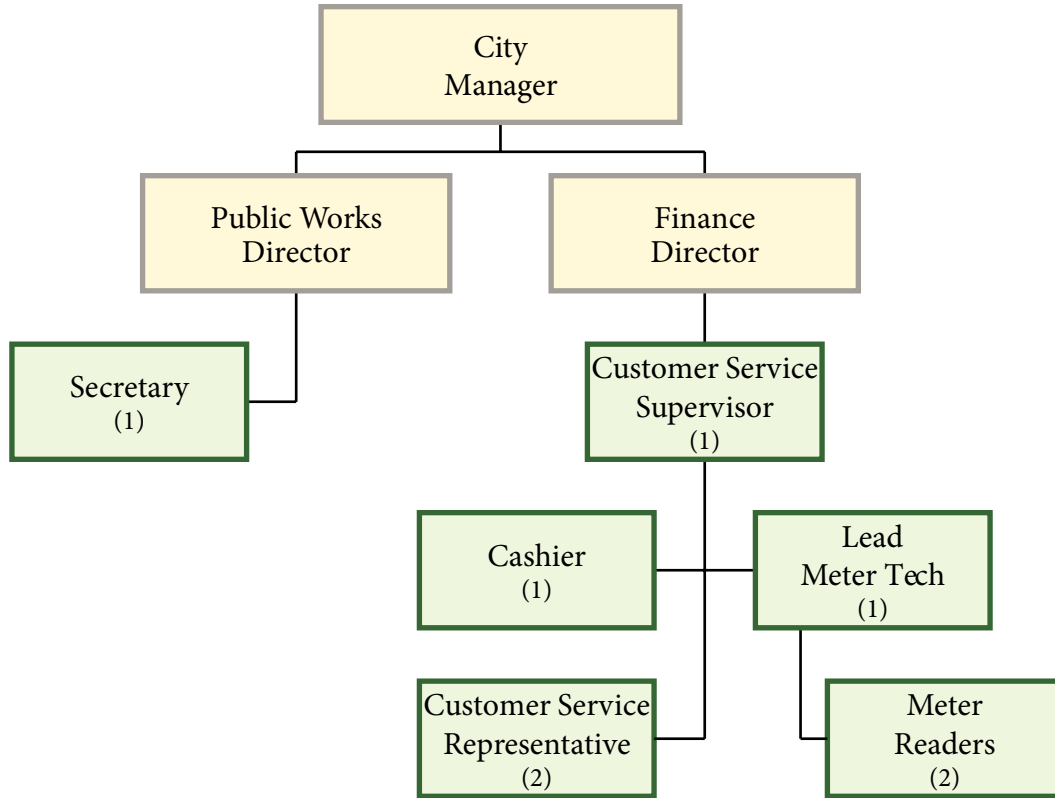
BUDGET INFORMATION



Major Budget Changes

- Increased transfer to Utility Debt Service. (\$50,000)

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Revenues	\$2,109,725	\$2,109,725	\$2,109,725	\$2,159,725
Total Resources	\$2,109,725	\$2,109,725	\$2,109,725	\$2,159,725
<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Transfer to General Fund:				
Administrative Fee-Sanitation	\$127,100	\$127,100	\$127,100	\$127,100
Administrative Fee-Water/WW	311,290	311,290	311,290	311,290
Solid Waste Franchise Fee	102,000	102,000	102,000	102,000
Transfer to Utility Debt Service	1,569,335	1,569,335	1,569,335	1,619,335
Total Expenditures	\$2,109,725	\$2,109,725	\$2,109,725	\$2,159,725



 Funded by Department
 Funded by Other Departments

Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	1.00	1.00	1.00	3.00
Office/Clerical	4.00	4.00	4.00	4.00
Technical	0.00	0.00	0.00	0.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	1.00	1.00	1.00	1.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	6.00	6.00	6.00	8.00

UTILITY ADMINISTRATION - 5000

PROGRAM DESCRIPTION

Utility Administration serves as the primary contact for utility customer requests for service, concerns, and inquiries. This department also maintains all utility customer records, bills for service provided, and monitors and collects active and inactive accounts receivable. A Lead Meter Tech, two (2) Utility Meter Readers, and a Public Works Secretary are also funded out of Utility Administration.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Communication & Technology

CITY COUNCIL OBJECTIVE: Improve communication Externally & Internally Through Best Practices and Enhanced Technology

Department Goal:

- Implement statement billing to replace postcards, allowing for one page of monthly City communications. Sep. 2016

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities for Employees

Department Goal: Enhance Safety & Knowledge of Department Personnel

- Reduce the number of re-reads done by the operators (third readings) by 50%. Sep. 2017

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Provide Infrastructure that Keeps the Community Safe, Promotes Growth, and Improves Quality of Life

- Coordinate meter inventory and update billing records to accurately reflect the meters in the ground. Jul. 2017
- Use meter inventory to develop plan to maintain meter inventory with no meter greater than 10-years old. Jul. 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Offer In-House Training Opportunities for Employees

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Number of Operator Re-Reads	✗	930	1,100	2,400	1,200

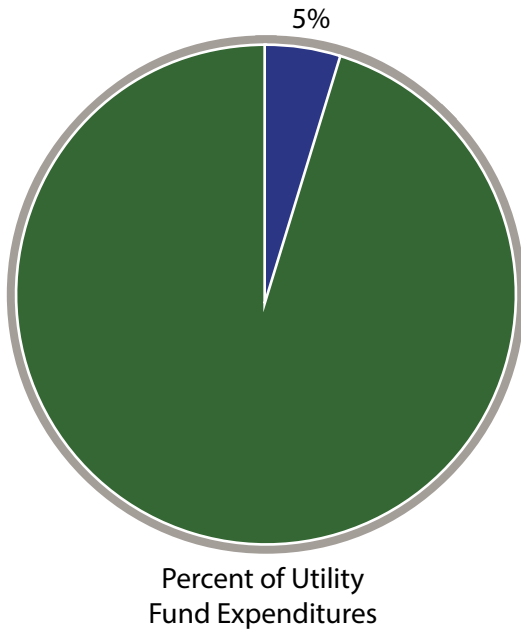
CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Customers Utilizing Bank Drafting	✗	2,250	2,300	2,206	2,200
Customers Utilizing Web Portal	✓	3,000	3,000	3,025	3,100

CITY COUNCIL OBJECTIVE:

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Accounts Billed Monthly	✓	8,775	8,850	8,885	8,950

BUDGET INFORMATION



Major Budget Changes

- Added 2 New Positions; Meter Reader & Lead Meter Tech – \$83,000

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
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Operating Resources	\$473,848	\$520,984	\$504,286	\$608,633
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Total Resources	\$473,848	\$520,984	\$504,286	\$608,633
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<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
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Salaries & Wages	\$189,938	\$201,800	\$200,071	\$257,800
Employee Benefits	72,898	75,300	74,790	106,900
Operating Expenses	175,077	207,159	192,700	205,465
Operating Transfers	35,935	36,725	36,725	38,468

Total Expenditures	\$473,848	\$520,984	\$504,286	\$608,633
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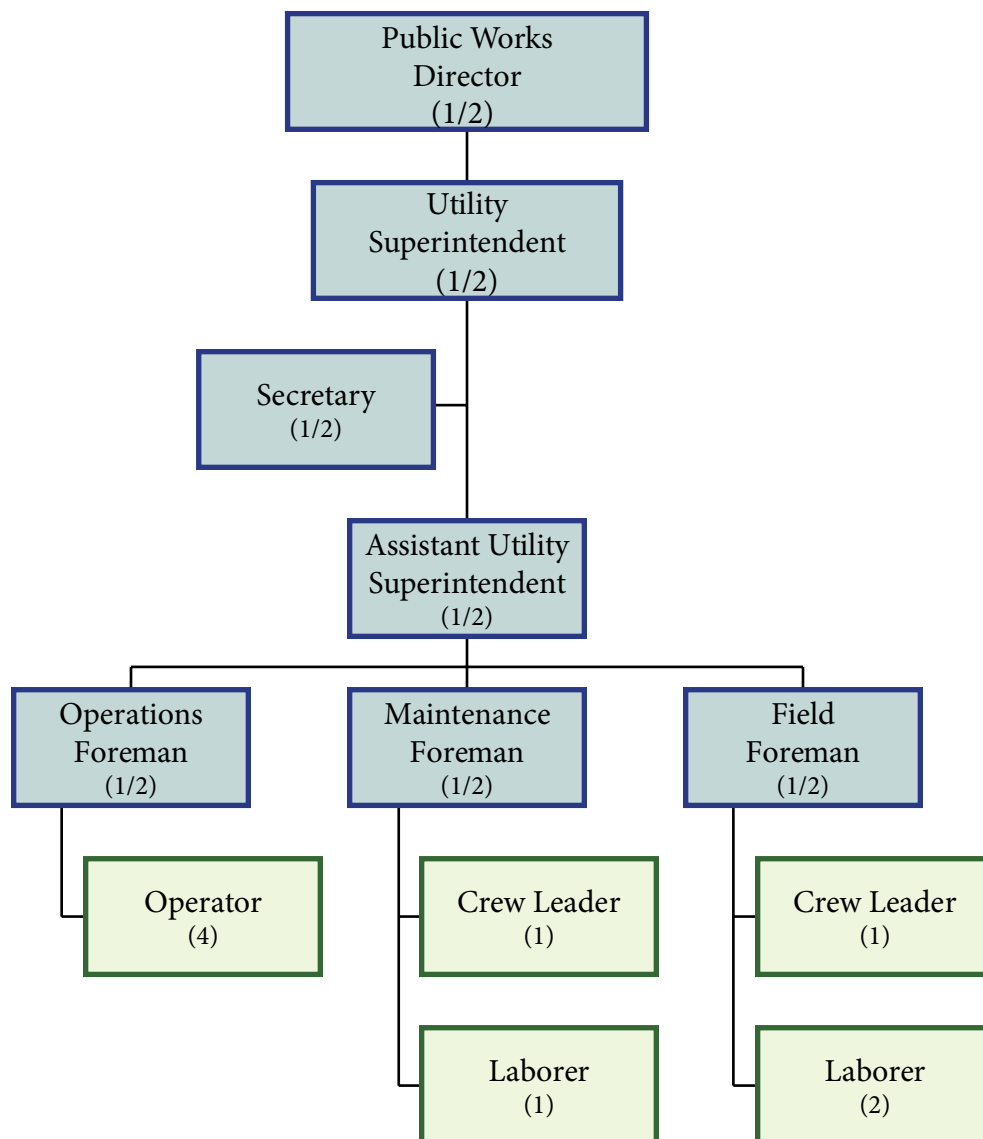
UTILITY ADMINISTRATION - 5000

<i>Expenditures - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$27,555	\$29,400	\$28,441	\$84,900
Office/Clerical	107,976	120,100	117,730	120,300
Management/Supervision	43,372	46,300	45,900	46,600
Overtime	11,035	6,000	8,000	6,000
Subtotal	189,938	201,800	200,071	257,800
Employee Benefits				
Health	29,796	31,100	31,600	49,000
Life	419	300	430	500
Dental	2,292	2,500	2,500	3,700
Long Term Disability	733	800	800	1,100
Social Security	14,116	15,400	14,830	19,700
Retirement	24,844	24,500	24,010	31,000
Workers Compensation	698	700	620	1,900
Subtotal	72,898	75,300	74,790	106,900
Operating Expenses				
Outside Auditor	18,706	21,000	21,000	21,000
Maintenance & Repair				
Equipment	265	400	400	1,000
Maintenance Contract	82,233	87,388	85,000	86,900
	82,498	87,788	85,400	87,900
Rental - Vehicle & Equipment	0	2,000	2,000	6,500
Insurance				
Property	922	922	2,000	1,980
Liability	779	779	800	745
	1,701	1,701	2,800	2,725
Communications	25,137	25,750	19,000	17,420
Training	0	0	1,000	1,000

UTILITY ADMINISTRATION - 5000

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	46,474	67,420	60,000	67,420
Operating	561	1,500	1,500	1,500
	47,035	68,920	61,500	68,920
Subtotal	175,077	207,159	192,700	205,465
Operating Transfers				
Equipment Replacement	35,935	36,725	36,725	38,468
Subtotal	35,935	36,725	36,725	38,468
Total Utility Administration	\$473,848	\$520,984	\$504,286	\$608,633

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Funded by Department
 Funded by Multiple Departments

Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	5.00	5.00	5.00	5.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	4.00	4.00	4.00	4.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.00	2.00	2.50	2.50
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	11.50	11.50	12.00	12.00

PROGRAM DESCRIPTION

The Water Department is responsible for operating and maintaining systems for the production, storage, and distribution of potable water in accordance with requirements of the Texas Commission on Environmental Quality, the Texas Department of Health, the Texas Commission of Fire Protection and the United States Environmental Protection Agency. The City of Lake Jackson public water supply continues to merit recognition as a "Superior Water System" by Texas Commission on Environmental Quality. Operational activities are maintained on a 24 hour basis. The City has a contract to purchase 2 million gallons per day from the Brazosport Water Authority. Infrastructure maintained and operated by this department includes 130 miles of mains, valves, fire hydrants, 9,003 taps and meters, 12 water wells, 5 elevated tanks, 5 ground storage tanks, and 3 Booster Pump Stations. This department responds to citizen's requests concerning water leaks, water quality, high usage, and low pressure.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Facilitate Development of Property Surrounding the Airport

Department Goal:

- | | |
|---|-----------|
| • Extend water utilities to the area around the airport by April 1, 2016. | Dec. 2016 |
|---|-----------|

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

- | | |
|--|-----------|
| • Clean, service, & inspect well screen, service pump, motor, pump discharge pipe, and controls for Well #7. | Complete |
| • Paint 68 fire hydrants and service 500 fire hydrants. | Complete |
| • Perform emergency repairs of Beechwood water tower and improve Beechwood ground storage tanks. | Sep. 2016 |
| • Pressure wash Oak Drive ground storage tanks and enlarge overflow pad to prevent eroding. | Sep. 2016 |

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Continue to Enhance the Safety of Our Citizens

Department Goal: Provide high quality water that meets or exceeds TCEQ requirements

- | | |
|---------------------------------------|-----------|
| • Add 30 new water sampling sites. | Dec. 2016 |
| • Test and service 550 fire hydrants. | June 2017 |

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

Department Goal: Implement new practices and procedures to increase the department's efficiency

- | | |
|---|-----------|
| • Improve SCADA communications system to allow for the remote monitoring and control of water wells and the wastewater treatment plant. | Feb. 2017 |
|---|-----------|

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal: Encourage Career Development Through Training

- | | |
|---|-----------|
| • Implement five-year development plan for each employee. | Dec. 2016 |
| • Have every eligible employee attend one 20-hour water course and test in each discipline. | Sep. 2017 |

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Maintain the Efficient Operation of the Water Distribution System

• Audit meters to determine, age, condition, and inventor of meter brands and types.	Apr. 2017
• Implement a database to record repairs made to the water distribution system.	Dec. 2016
• Test and calibrate half (6) of the well production meters.	Dec. 2016
• Improve level controls at all four ground storage tanks to ensure more accurate tracking of water volume.	Dec. 2016
• Prioritize 17 water projects included in the CIP for the next five (5) years.	Dec. 2016

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Continue to Enhance the Safety of Our Citizens

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Pass Rate for Bacteriological Tests (480/year)	New	99.8%	N/A	99.8%	100.0%
Fire Hydrants Serviced	✓	33%	33%	50%	50%
Total Water Distributed (Mgal)	N/A	1,180	1,630	1,350	1,400
Total Water Produced by Wells	✓	58%	60%	60%	60%
Total Water Used from BWA	✓	42%	40%	40%	40%

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

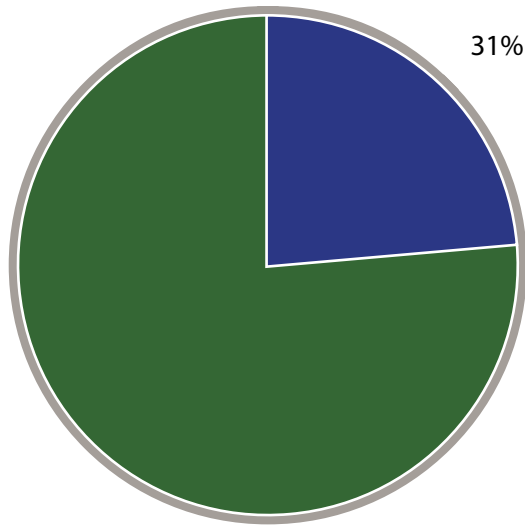
PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Full Staffing Level	✓	77%	90%	90%	95%
Staff with Appropriate Licenses	New	N/A	N/A	59%	75%

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Water Leaks Repaired	✓	171	400	400	250
Unaccounted Water (% of Total Distributed)	✓	20%	20%	20%	19%

BUDGET INFORMATION



Percent of Utility
Fund Expenditures

Major Budget Changes

- Increase in BWA Water Charges – \$226,300
- Increase Funds for Annual Meter Replacement – \$130,000
- Add Contract Mowing for Lift Station and Water Tower Sites – \$50,000
- Increase in State Permit Fees – \$5,000
- Reduction in Lab Work Costs – (\$11,000)
- Reduction in Communication Costs – (\$14,000)

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Revenues	\$3,228,737	\$3,669,657	\$3,497,073	\$4,042,227
Total Resources	\$3,228,737	\$3,669,657	\$3,497,073	\$4,042,227
Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$378,166	\$516,700	\$415,768	\$530,800
Employee Benefits	129,738	179,500	133,457	195,400
Operating Expenses	2,643,013	2,888,059	2,862,450	3,237,159
Operating Transfers	77,820	85,398	85,398	78,868
Total Expenditures	\$3,228,737	\$3,669,657	\$3,497,073	\$4,042,227

<i>Expenditures - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$61,818	\$156,000	\$70,251	\$159,500
Office/Clerical	14,355	16,200	16,138	17,600
Technical	132,139	153,200	146,465	157,800
Management/Supervision	111,301	141,300	122,914	145,900
Overtime	58,553	50,000	60,000	50,000
Subtotal	378,166	516,700	415,768	530,800
Employee Benefits				
Health	41,813	62,200	44,514	73,400
Life	570	800	611	800
Dental	3,217	5,000	3,531	5,500
Long Term Disability	1,296	2,100	1,430	2,200
Social Security	28,482	39,500	29,563	40,600
Retirement	49,425	62,800	48,160	63,800
Workers Compensation	4,935	7,100	5,648	9,100
Subtotal	129,738	179,500	133,457	195,400
Operating Expenses				
Professional Service Fees				
Large Meter Evaluation	17,260	15,000	15,000	15,000
Environmental Consultant	14,805	20,000	20,000	20,000
Lab Work	19,623	33,000	21,500	21,500
Contract Mowing	0	0	0	50,000
Brazoria County Conservation	23,412	27,000	25,000	25,000
	75,100	95,000	81,500	131,500
 BWA - Water Purchase	 1,642,500	 1,919,900	 1,919,900	 2,146,200
 Maintenance & Repair				
Building	0	4,000	4,000	4,000
Water Production/Distribution	134,492	125,000	125,000	125,000
Fire Hydrant Maintenance	40,200	40,200	40,200	40,200
Wells	88,135	65,000	65,000	65,000
Vehicles	10,096	15,000	15,000	15,000
Equipment	109,070	85,000	85,000	85,000
Generators	1,872	6,000	6,000	6,000
Maintenance Contracts	41,132	46,000	45,000	45,000
	424,997	386,200	385,200	385,200
 Insurance				
Property	385	385	500	475
Liability	2,924	2,924	3,400	3,370
	3,309	3,309	3,900	3,845

WATER - 5400

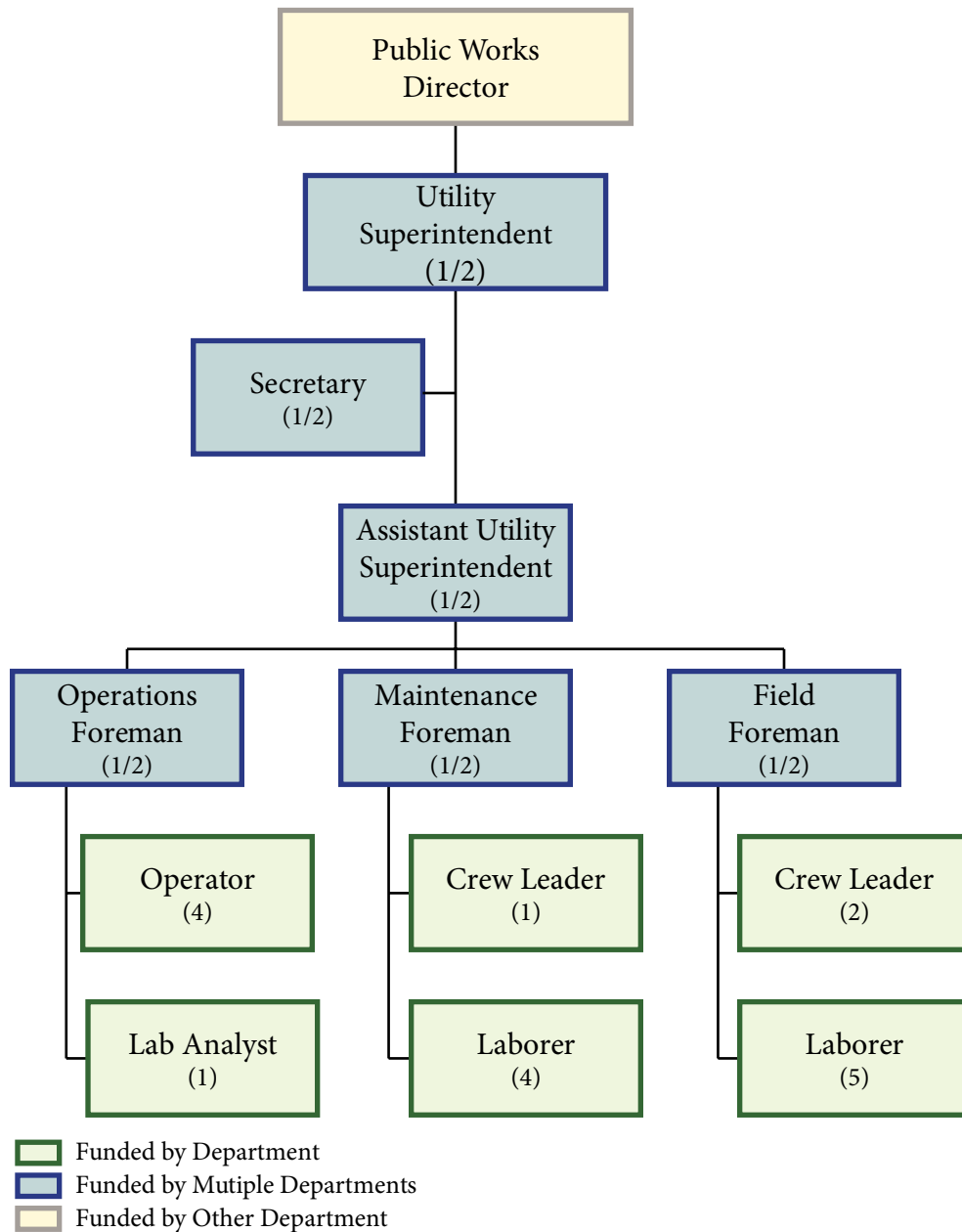
	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Communication	62,178	25,000	25,000	10,500
Training	7,101	6,900	8,000	8,000
Travel	475	1,000	1,000	2,000
Dues and Memberships	2,314	3,000	3,000	3,000
State Permit	19,432	20,000	25,200	25,200
General Supplies				
Office	650	750	750	850
Wearing Apparel	3,617	4,500	4,500	4,500
Gasoline & Diesel	5,068	7,000	7,000	6,310
Fuel - CNG	4,848	5,500	5,500	6,290
Operating	24,555	50,000	50,000	50,000
Meters	106,987	30,000	30,000	141,764
Chemicals	54,286	64,000	100,000	100,000
Laboratory Chemicals	397	0	0	0
Laboratory Non-Chemicals	42	0	0	0
	200,450	161,750	197,750	309,714
Electricity	205,157	266,000	212,000	212,000
Subtotal	2,643,013	2,888,059	2,862,450	3,237,159
Operating Transfers				
Equipment Replacement	77,820	85,398	85,398	78,868
Subtotal	77,820	85,398	85,398	78,868
Total Water Production	\$3,228,737	\$3,669,657	\$3,497,073	\$4,042,227

WATER DEPARTMENT PROFORMA

Resources	Actual 2012 - 13	Actual 2013 - 14	Actual 2014 - 15	Budget 2015 - 16	Projected 2015 - 16	Proposed 2016 - 17
Water Sales	\$3,663,924	\$3,521,023	\$3,867,032	\$4,306,052	\$4,117,000	\$4,557,586
Water for City	88,500	99,360	184,717	88,530	88,530	88,530
Senior Citizen Discount	(95,690)	(98,664)	(104,667)	(115,790)	(100,000)	(105,000)
Water Tower Rental Fees	116,627	149,556	147,635	168,100	168,100	168,100
Tap Fees	39,349	76,570	76,570	30,000	68,250	41,250
Total Resources	\$3,812,710	\$3,747,845	\$4,171,287	\$4,476,892	\$4,341,880	\$4,750,466
Expenditures						
Salaries & Benefits	\$517,588	\$570,093	\$507,904	\$696,200	\$549,225	\$726,200
Operating Expenses	2,389,052	2,491,588	2,892,833	3,172,722	3,130,848	3,558,027
Administrative Transfer to Gen Fund	155,645	155,645	155,645	155,645	155,645	155,645
Total Expenditures	\$3,062,285	\$3,217,326	\$3,556,382	\$4,024,567	\$3,835,718	\$4,439,872
Net of Operating	\$750,425	\$530,519	\$614,905	\$452,325	\$506,162	\$310,594
Non-Operating Revenue						
Administrative Services	\$66,650	\$62,377	\$60,000	\$59,300	\$55,000	\$56,000
Transfer from Gen. Contingency	15,200			-		
Fr. Utility Construction			479,481			
Bonds Payable			1,176,667			
Non-Operating Interest	5,700	1,950	2,600	1,700	3,000	2,500
Total Non-Operating Revenue	\$87,550	\$64,327	\$1,718,748	\$61,000	\$58,000	\$58,500
Non-Operating Expenditures						
Debt Service Transfers	\$109,853	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
Transfer to Capital Projects				-		
Utility Contingency				-		
Capital Improvements				-		
Total Non-Operating Expend	\$109,853	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
Net Gain (Loss)	\$728,122	\$219,846	\$1,958,653	\$138,325	\$189,162	(\$5,906)

View of Water Tower at Dunbar Park





Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	5.00	5.00	5.00	12.00
Office/Clerical	0.50	0.50	0.50	0.50
Technical	4.00	4.00	4.00	5.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	2.50	2.50	3.00	3.00
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	20.00	20.00	20.50	20.50

WASTEWATER - 6000

PROGRAM DESCRIPTION

The Wastewater Department is responsible for the operation and maintenance of the wastewater collection and reclamation systems. Wastewater generated by customers throughout the City flows through gravity mains to a series of lift stations where it is pumped to the Reclamation Center. There are currently 4 "master" lift stations which pump directly to the Reclamation Center, and 39 lift stations which serve various subdivisions or convey wastewater to a "master" lift station. At the Water Reclamation Center, wastewater is processed in accordance with State and Federal regulations. Reclaimed water is discharged into Dow Canal for Water Reuse by Industry. Activities in this department include emergency response to stoppages, routine cleaning and inspection of mains, pump and valve maintenance, laboratory analysis, and 24/7 operations of the lift stations and Reclamation Center.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enable Growth & Revitalization

CITY COUNCIL OBJECTIVE: Facilitate Development of Property Surrounding the Airport

Department Goal:

- | | |
|--|-----------|
| • Assist in coordination and review of wastewater extension to TDCJ and airport. | Sep. 2017 |
|--|-----------|

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

- | | |
|---|-----------|
| • Install transfer switches at 10 lift stations (per TCEQ). | Complete |
| • Continue implementation of Sanitary Sewer Overflow Initiative Plan (per TCEQ). | Sep. 2016 |
| • Develop annual infrastructure report for major utility equipment, including condition assessments and prioritization of maintenance projects. | Sep. 2017 |
| • Replace pumps, controls, and building at Lift Station #16. | Jul. 2016 |

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

Department Goal: Encourage Career Development Through Training

- | | |
|---|-----------|
| • Implement five-year development plan for each employee. | Dec. 2016 |
| • Have every eligible employee attend one 20-hour water course and test in each discipline. | Sep. 2017 |

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal: Reduce the Number of Sanitary Sewer Overflows

- | | |
|---|-----------|
| • Implement review of the Sanitary Sewer Overflow Emergency Response Plan at monthly team meetings. | Dec. 2016 |
| • Coordinate with Code Enforcement & Inspections to improve compliance with the pretreatment program. | Dec. 2016 |

Department Goal: Maintain the Efficient Operation of the Wastewater System

- | | |
|---|-----------|
| • Complete installation of automatic transfer switches and quick connect adapters at remaining lift stations. | Dec. 2016 |
| • Rebuild clarifier gear drive and scraper blades | Dec. 2016 |

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Hire & Retain Qualified Employees

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Full Staffing Level	✗	79%	100%	90%	95%
Staff with Appropriate Licenses	New	N/A	N/A	59%	75%

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

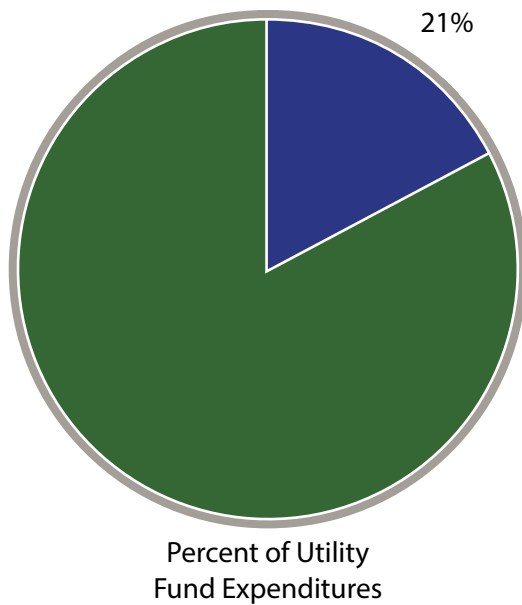
CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Number of Sanitary Sewer Overflows	✗	10	0	12	10
Linear Feet of Sewer Mains Cleaned*	New	0.4%	N/A	0.6%	3.0%
Manholes Serviced*	✓	1.0%	1.0%	3.0%	7.0%
Millions of Gallons of Wastewater Treated	N/A	845	1,400	950	900
Wastewater Treated During Wet Events (Thousands of Gallons per Inch of Rain)	New	200,000	N/A	200,000	150,000
Dry Tons of Sludge Produced	N/A	360	500	420	400

* Historically these numbers have been lower than ideal due to low staffing levels.

WASTEWATER - 6000

BUDGET INFORMATION



Major Budget Changes

- Increase for Maintenance & Repairs – \$15,000
- Increase in Property Insurance – \$6,000
- Reduction in Communication Costs – (\$2,000)
- Reduction in Fueling Costs – \$(25,970)
- Reduction in Sludge Disposal Costs – (\$27,000)

<i>Resources</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Revenues	\$2,293,831	\$2,629,258	\$2,487,271	\$2,672,556
Total Resources	\$2,293,831	\$2,629,258	\$2,487,271	\$2,672,556

<i>Expenditures</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$704,658	\$844,200	\$809,213	\$859,400
Employee Benefits	246,008	295,600	251,161	318,800
Operating Expenses	1,190,225	1,327,157	1,264,596	1,315,550
Operating Transfers	152,940	162,301	162,301	178,806
Total Expenditures	\$2,293,831	\$2,629,258	\$2,487,271	\$2,672,556

WASTEWATER - 6000

<i>Expenditures - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$276,006	\$365,300	\$324,941	\$375,700
Office Clerical	14,355	16,900	16,138	17,600
Technical	171,389	189,800	177,017	197,400
Management/Supervision	142,430	202,200	171,714	198,700
Overtime	96,249	70,000	119,403	70,000
Contract Labor	4,229	0	0	0
Subtotal	704,658	844,200	809,213	859,400
Employee Benefits				
Health	85,060	106,300	91,692	125,500
Life	1,191	1,300	1,258	1,300
Dental	6,542	8,600	7,270	9,400
Long Term Disability	2,476	3,500	2,591	3,500
Social Security	52,353	64,600	53,319	65,700
Retirement	91,527	102,700	87,422	103,300
Workers Compensation	6,859	8,600	7,609	10,100
Subtotal	246,008	295,600	251,161	318,800
Operating Expenses				
Environmental Consultant	18,343	25,000	25,000	25,000
Testing Laboratory	13,973	20,000	20,000	20,000
Sludge Disposal	50,884	93,000	65,278	66,000
Maintenance & Repair				
Building	29,546	30,000	30,000	36,000
Wastewater Collection System	13,637	53,000	53,000	65,000
Vehicles	19,341	30,000	30,000	30,000
Equipment	307,394	280,000	280,000	280,000
Generators	13,996	12,000	12,000	15,000
Maintenance Contracts	45,503	55,400	55,400	50,000
	429,417	460,400	460,400	476,000
Rental - Equipment	24,447	40,000	30,000	40,000
Insurance				
Property	17,648	17,648	25,000	24,500
Liability	7,209	7,209	6,800	9,800
	24,857	24,857	31,800	34,300
Communication	6,030	9,000	7,000	7,000

WASTEWATER - 6000

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
Training	6,799	6,200	6,200	8,000
Travel	290	1,000	1,000	2,000
Dues & Memberships	1,917	3,000	3,000	3,000
State Inspection	44,203	46,000	47,000	47,000
General Supplies				
Office	1,319	700	700	700
Wearing Apparel	3,617	5,800	5,800	5,800
Gasoline & Diesel	26,456	38,000	10,000	12,030
Fuel - CNG	5,097	5,200	4,720	4,720
Operating	38,413	45,000	45,000	45,000
Chemicals	81,657	100,000	85,000	100,000
Laboratory Chemicals	10,507	12,000	12,000	12,000
Laboratory Non-Chemicals	3,811	12,000	12,000	12,000
	170,877	218,700	175,220	192,250
Electricity	398,188	380,000	392,698	395,000
Subtotal	1,190,225	1,327,157	1,264,596	1,315,550
Operating Transfers				
Equipment Replacement	152,940	162,301	162,301	178,806
Subtotal	152,940	162,301	162,301	178,806
Total Wastewater	\$2,293,831	\$2,629,258	\$2,487,271	\$2,672,556

WASTEWATER DEPARTMENT PROFORMA

RESOURCES

	Actual 2012 - 13	Actual 2013 - 14	Actual 2014 - 15	Budget 2015 - 16	Projected 2015 - 16	Proposed 2016 - 17
Sewer Base Sales	\$3,408,385	\$3,373,891	\$3,686,256	\$3,926,517	\$3,932,000	\$4,145,852
Senior Citizen Discount	(95,690)	(98,664)	(104,667)	(115,790)	(100,000)	(105,000)
Site Rental Fees	9,279	10,527	6,825	5,000	5,000	5,000
Tap Fees & Permits	13,116	25,524	49,149	10,000	22,750	13,750
Total Resources	\$3,335,090	\$3,311,278	\$3,637,563	\$3,825,727	\$3,859,750	\$4,059,602

EXPENDITURES

Salaries & Benefits	\$873,925	\$882,201	\$950,666	\$1,139,800	\$1,060,374	\$1,178,200
Professional Service Fees	1,552,482	1,428,441	1,511,165	1,669,883	1,604,897	1,716,356
Administrative Transfer to Gen Fund	155,645	155,645	155,645	155,645	155,645	155,645
Total Expenditures	\$2,582,052	\$2,466,287	\$2,617,476	\$2,965,328	\$2,820,916	\$3,050,201

NET OF OPERATING	\$753,038	\$844,991	\$1,020,087	\$860,399	\$1,038,834	\$1,009,401
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NON - OPERATING REVENUE

Administrative Services	\$61,100	\$60,595	\$58,000	\$54,500	\$53,000	\$52,000
Transfer from Gen. Contingency	24,000					
Utility Contingency						
Non-Operating Interest	5,230	1,900	2,500	1,500	3,000	2,300
Total Non-Operating Revenue	\$90,330	\$62,495	\$60,500	\$56,000	\$56,000	\$54,300

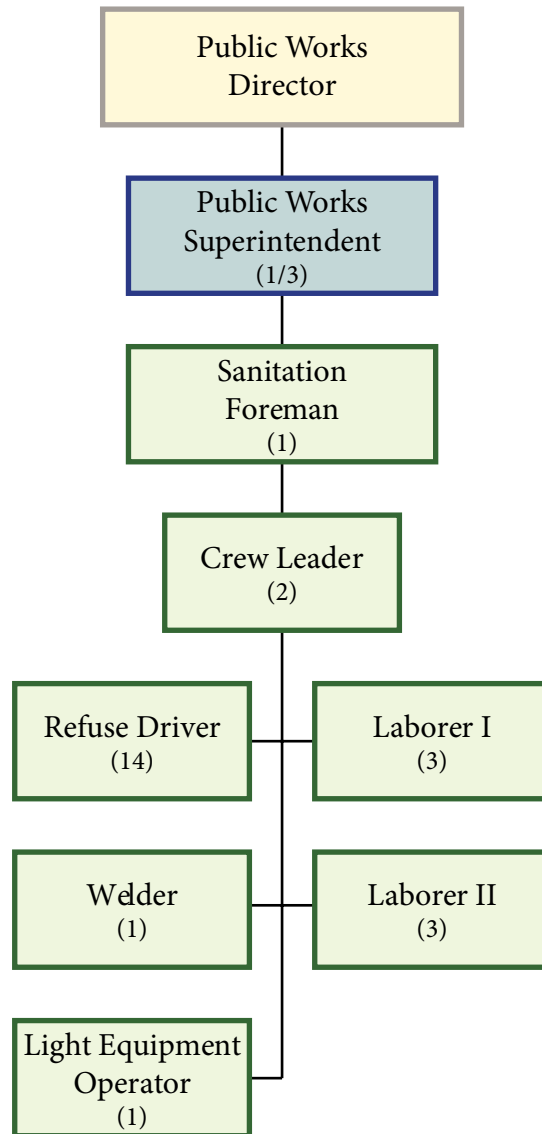
NON - OPERATING EXPEND

Debt Service Transfers	\$1,459,482	\$1,194,335	\$1,194,335	\$1,194,335	\$1,194,335	\$1,244,335
WWTP Bond Reserve Fund						
Transfer to Capital Projects						
Utility Contingency						
Capital Improvements						
Total Non-Operating Expend	\$1,459,482	\$1,194,335	\$1,194,335	\$1,194,335	\$1,194,335	\$1,244,335

NET GAIN (LOSS)	(\$616,114)	(\$286,849)	(\$113,748)	(\$277,936)	(\$99,501)	(\$180,634)
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Maintenance at the Waste Water Treatment Facility





- Funded by Department
- Funded by Multiple Departments
- Funded by Other Department

Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Service/Maintenance	23.00	23.00	23.00	23.00
Office/Clerical	0.00	0.00	0.00	0.00
Technical	1.00	1.00	1.00	1.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.00	0.00	0.00
Management/Supervision	3.34	3.34	3.34	3.34
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL FTEs	25.34	25.34	25.34	25.34

SANITATION- 7600

PROGRAM DESCRIPTION

The Sanitation Department provides for the removal of all trash and rubbish. Each residential unit in the city receives household garbage collection service two times per week and special collection of large items and brush twice per month on an as needed basis. This department operates and maintains a mulching facility located at 103 Canna Lane. Commercial collection service is provided to commercial and industrial customers, with service levels dictated by the needs of each individual customer. Curbside recycling services, through a "blue bag" system, is provided once per week to residential customers. Apartment complexes and schools receive containerized recycling services. The city participates as the "performing party" for the Southern Brazoria County Environmental Center, located on FM 523.

FY 15-16 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain Infrastructure

CITY COUNCIL OBJECTIVE: Continue to Upgrade & Maintain Infrastructure, Facilities, & Equipment

Department Goal:

- Assure that all dumpsters are labeled and check field records to dumpster database. Sep. 2016

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE: Use New Technology to Improve Areas of Operations

Department Goal: Implement New Practices & Procedures to Increase the Department's Efficiency

- Develop and utilize an improved method of tracking and communicating locations of all construction roll-off containers. Sep. 2017

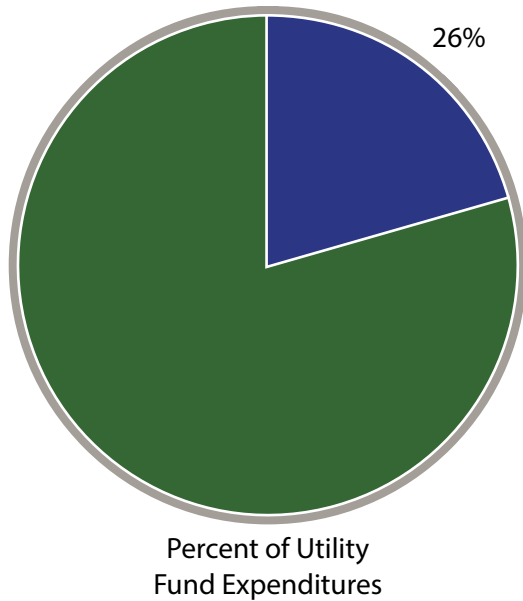
PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Maintain A Well Managed City

CITY COUNCIL OBJECTIVE:

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Garbage Collected (compacted yd. ³)	✓	61,000	65,000	65,000	70,000
Large Trash to Landfill (non-compacted yd. ³)	✓	36,183	36,000	60,800	62,000
Large Trash to Woodgrinding Site (non-compacted yd. ³)	✓	59,300	46,000	66,000	70,000
Curbside Recyclables Collected (yd. ³)	✗	7,725	9,000	7,700	9,000

BUDGET INFORMATION



Major Budget Changes

- Increase in Waste Disposal Costs due to Commercial Construction – \$195,000
- Increase for Maintenance & Repair of Vehicles – \$25,000
- Increase in Wood Grinding Costs due to Higher Usage – \$9,000
- Reduction in Cost of Liability Insurance – (\$8,000)
- Reduction in Fuel Costs – (\$20,000)

Resources	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Revenues	\$3,001,890	\$3,050,847	\$3,202,591	\$3,304,432
Total Resources	\$3,001,890	\$3,050,847	\$3,202,591	\$3,304,432

Expenditures	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages	\$1,073,355	\$1,057,000	\$1,063,396	\$1,107,100
Employee Benefits	331,691	364,700	325,742	401,800
Operating Expenses	1,138,476	1,223,055	1,407,361	1,407,210
Capital Outlay	56,768	54,000	54,000	30,000
Operating Transfers	401,600	352,092	352,092	358,322
Total Expenditures	\$3,001,890	\$3,050,847	\$3,202,591	\$3,304,432

SANITATION- 7600

<i>Expenditures - Detail</i>	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Salaries & Wages				
Service/Maintenance	\$655,309	\$760,400	\$663,337	\$782,900
Technical	40,928	42,100	42,000	43,800
Management/Supervision	71,951	74,500	78,059	75,400
Temp/Seasonal	222	0	0	0
Overtime	150,257	100,000	150,000	125,000
Contract Labor	154,688	80,000	130,000	80,000
Subtotal	1,073,355	1,057,000	1,063,396	1,107,100
Employee Benefits				
Health	114,405	131,400	117,049	155,000
Life	1,607	1,500	1,591	1,500
Dental	8,801	10,600	9,278	11,700
Long Term	3,129	4,000	3,234	4,200
Social Security	67,698	74,700	65,436	78,100
Retirement	120,016	118,800	107,555	123,400
Workers Compensation	16,035	23,700	21,599	27,900
Subtotal	331,691	364,700	325,742	401,800
Operating Expenses				
Professional Service Technical				
Waste Disposal Contract	674,994	736,100	901,486	931,900
Wood Grinding Services	96,985	101,200	154,000	110,000
	771,979	837,300	1,055,486	1,041,900
Maintenance & Repair				
Landfill Road	947	2,000	2,000	2,000
Chipping Facility	61	1,000	1,500	1,500
Vehicles	208,633	190,000	212,000	215,000
Containers	4,972	18,000	18,000	18,000
Contracts	3,069	3,200	75	0
	217,682	214,200	233,575	236,500
Rental - Vehicles	1,358	1,400	1,500	1,500
Insurance				
Property	1,683	1,683	1,400	700
Liability	28,232	25,732	18,000	17,810
	29,915	27,415	19,400	18,510
Communication	2,343	2,640	2,600	2,600
Training	0	6,500	0	3,000
Travel	0	200	0	0

SANITATION- 7600

	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Operating Expenses (Cont.)				
General Supplies				
Office	618	1,000	800	800
Wearing	8,698	9,000	9,000	9,000
Gasoline & Diesel	34,489	42,000	30,000	32,000
Fuel - CNG	57,125	66,400	40,000	46,400
Operating	14,269	15,000	15,000	15,000
	115,199	133,400	94,800	103,200
Subtotal	1,138,476	1,223,055	1,407,361	1,407,210
Capital Outlay	56,768	54,000	54,000	30,000
Subtotal	56,768	54,000	54,000	30,000
Operating Transfers				
Equipment Replacement	401,600	352,092	352,092	358,322
Subtotal	401,600	352,092	352,092	358,322
Total Sanitation	\$3,001,890	\$3,050,847	\$3,202,591	\$3,304,432

SANITATION DEPARTMENT PROFORMA

Resources

	Actual 2012 - 13	Actual 2013 - 14	Actual 2014 - 15	Budget 2015 - 16	Projected 2015 - 16	Proposed 2016 - 17
Residential Fees	\$1,443,094	\$1,439,384	\$1,461,887	\$1,574,304	\$1,534,000	\$1,617,600
Apartment Fees	491,147	510,294	524,314	571,000	571,000	586,674
Commercial Fees	967,352	966,996	1,030,845	1,025,677	1,239,691	1,228,204
Recycling Fees	242,290	244,893	253,789	273,508	257,300	278,827
Misc. Operating Revenues	37,883	29,279	54,170	28,500	67,500	62,500
Total Operating Revenues	\$3,181,766	\$3,190,846	\$3,325,005	\$3,472,989	\$3,669,491	\$3,773,805

Expenditures

Salaries & Benefits	\$1,231,378	\$1,296,518	\$1,405,046	\$1,421,700	\$1,389,138	\$1,508,900
Operating Expenses	1,659,717	1,701,816	1,730,692	1,770,441	1,956,739	1,940,165
Administrative Transfer to Gen Fund	127,100	127,100	127,100	127,100	127,100	127,100
Total Operating Expend	\$3,018,195	\$3,125,434	\$3,262,838	\$3,319,241	\$3,472,977	\$3,576,165

Net of Operating	\$163,571	\$65,412	\$62,167	\$153,748	\$196,514	\$197,640
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Non-Operating Revenues

Administrative Services	\$57,392	\$55,248	\$53,279	\$46,463	\$48,500	\$48,700
Transfer from Gen. Contingency	31,200			-		
Altertane Fuel Credit	39,084	37,737	41,687	40,000	40,000	40,000
Equipment Replacement			382,633			
Sale of Gen Fixed Asset			(10,764)			
Non-Operating Interest	4,913	1,749	2,375	1,400	2,800	2,200
Total Non-Operating Revenue	\$132,589	\$94,734	\$469,210	\$87,863	\$91,300	\$90,900

Non-Operating Expenditures

Franchise Fee	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000
Utility Contingency				-	-	-
Loss on Disposal of Fixed Assets				-	-	-
Capital Improvements				-	-	-
Total Non-Operating Exp	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000

Net Gain (Loss)	\$194,160	\$58,146	\$429,377	\$139,611	\$185,814	\$186,540
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UTILITY DEBT SERVICE FUND



LAKE JACKSON

City of Enchantment



UTILITY DEBT SERVICE FUND

The Utility Debt Service Fund is used for the accumulation of resources for the payment of Water and Sewer Revenue Bonds; and also to provide a reserve as provided by the City's bond ordinances. The debt service on these bonds, i.e., the amount transferred from the Utility Fund, is provided by water and sewer fees. Issuance of additional bonds may impact water and sewer fees, but will have no impact on property tax rates.

The bond ordinances require that amounts sufficient to pay the next scheduled principal and interest payment be paid into a sinking account in monthly installments. Additionally, bond ordinances require a reserve in an amount equal to the succeeding fiscal year's interest and principal payment be accumulated and maintained. The reserve is to be accumulated within 61 months from the date additional bonds are issued. Thus, each month there must be deposited in this fund 1/6th of the next maturing interest (which is paid semiannually), and 1/12th of the next maturing principal (which is paid annually).

In May, 2007, the City issued \$2.0 million, Water and Sewer Revenue Bonds for financing repairs on lift stations and sewer lines. In Fiscal 2010, the City issued \$1.69 million Water and Sewer Revenue Bonds to fund three water wells; \$860,000 in Series 2009 Water and Sewer Refunding bonds; and \$8.775 million in Series 2010 Water and Sewer Refunding Revenue Bonds. In Fiscal 2013, the City issued \$2.0 million Water and Sewer Revenue Bonds to fund the expansion of Northwest water production and storage, water tower maintenance, and lift station renovations.

On September 30, 2016 our required balance in this fund for the current debt issuances will be:

Reserve Portion	\$1,360,338
Interest and Sinking Portion:	
October 15, 2014 interest payment (5/6th)	170,208
April 15, 2015 principal payment (5/12th)	<u>512,500</u>
	<u>\$2,043,046</u>

In the fall of 2016, \$3.0 million in revenue bonds will be issued (along with \$1.5 million in certificates of obligation from the Economic Development Fund) to pay for the \$4.5 million project to extend the initial sewer system to the airport, proposed airport business park, and Alden Subdivision. Another \$2.4 million in certificates of obligation from the Economic Development Fund will pay for a new force main from lift station 25 to the Wastewater Treatment Plant.

On September 30, 2017 our required balance in this fund, after accounting for the new bond issuance, will be:

Reserve Portion	\$1,321,375
Interest and Sinking Portion:	
October 15, 2014 interest payment (5/6th)	214,135
April 15, 2015 principal payment (5/12th)	<u>604,167</u>
	<u>\$2,139,677</u>

The City also plans to issue revenue bonds in both 2017 and 2019. In 2017 \$5.0 million will be issued to construct a new force main from lift station 1 to the Wastewater Treatment Plant and to upgrade lift stations 6, 7, and 25, along with a number of utility line replacement projects. In 2019 the plan is to issue another \$5.0 million in revenue bonds with the largest projects being the replacement of the water tower and water well at the Oak Drive pump station.

It is the City's policy to fund as many projects as possible from the Utility Projects Fund and to incur new debt on only the larger projects. In determining the timing for issuance of new debt, the objective is to minimize the overall debt service. Therefore new debt issuance is usually timed to coincide with a decrease in current debt service.

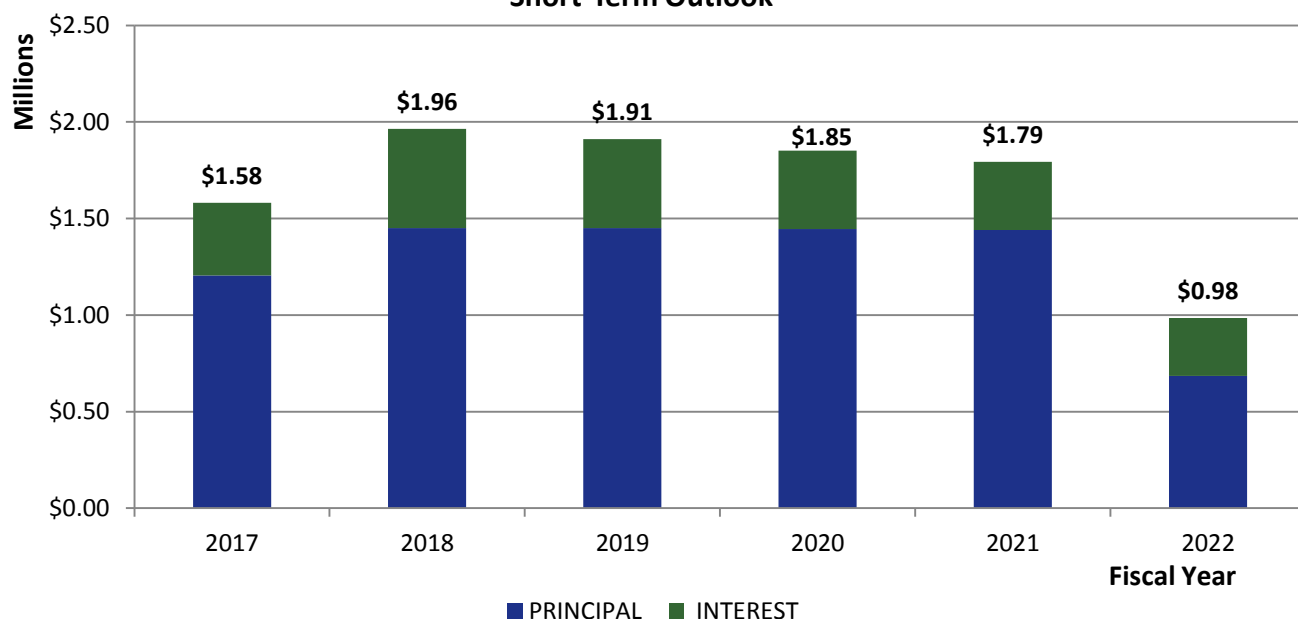
UTILITY DEBT SERVICE FUND BUDGET SUMMARY

RESOURCES	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Cash Balance	\$2,340,883	\$2,395,374	\$2,395,374	\$2,429,092
Revenues				
Transfer From Utility Fund	1,569,335	1,569,335	1,569,335	1,619,335
Interest Income	5,146	6,000	6,300	6,500
Bond proceeds	23,022	0	0	0
	\$1,597,503	\$1,575,335	\$1,575,635	\$1,625,835
Total Resources	\$3,938,386	\$3,970,709	\$3,971,009	\$4,054,927
EXPENDITURES	2014-15 Actual	2015-16 Budget	2015-16 Estimated	2016-17 Proposed
Expenditures				
Principal	\$1,176,667	\$1,165,000	\$1,165,000	\$1,205,000
Interest	339,360	372,917	372,917	376,000
Paying Agent Fees	26,985	4,000	4,000	4,000
Total Expenditures	\$1,543,012	\$1,541,917	\$1,541,917	\$1,585,000
Ending Cash Balance	\$2,395,374	\$2,428,792	\$2,429,092	\$2,469,927
REQUIRED BALANCE			2,043,046	2,139,677

UTILITY DEBT SERVICE SCHEDULE

	CURRENT DEBT FISCAL TOTALS		FY 16-17 PROPOSED DEBT FISCAL TOTALS		GRAND TOTALS		
DATE	Principal	Interest	Principal	Interest	PRINCIPAL	INTEREST	TOTAL
2016 - 17	1,055,000	286,000	150,000	90,000	1,205,000	376,000	1,581,000
2017 - 18	1,050,000	253,425	400,000	260,500	1,450,000	513,925	1,963,925
2018 - 19	1,050,000	213,350	400,000	247,250	1,450,000	460,600	1,910,600
2019 - 20	1,045,000	172,850	400,000	234,000	1,445,000	406,850	1,851,850
2020 - 21	1,040,000	132,300	400,000	220,750	1,440,000	353,050	1,793,050
2021 - 22	285,000	91,950	400,000	207,500	685,000	299,450	984,450
2022 - 23	285,000	81,800	400,000	194,250	685,000	276,050	961,050
2023 - 24	285,000	71,438	400,000	181,000	685,000	252,438	937,438
2024 - 25	285,000	61,075	400,000	167,750	685,000	228,825	913,825
2025 - 26	285,000	50,463	400,000	154,500	685,000	204,963	889,963
2026 - 27	285,000	39,850	400,000	141,250	685,000	181,100	866,100
2027 - 28	185,000	29,025	400,000	128,000	585,000	157,025	742,025
2028 - 29	180,000	22,200	400,000	114,750	580,000	136,950	716,950
2029 - 30	180,000	15,600	400,000	101,500	580,000	117,100	697,100
2030 - 31	100,000	9,000	400,000	88,250	500,000	97,250	597,250
2031 - 32	100,000	6,000	400,000	75,000	500,000	81,000	581,000
2032 - 33	100,000	3,000	400,000	61,750	500,000	64,750	564,750
2033 - 34	0	0	400,000	48,500	400,000	48,500	448,500
2034 - 35	0	0	400,000	35,250	400,000	35,250	435,250
2035 - 36	0	0	400,000	22,000	400,000	22,000	422,000
2036 - 37	0	0	250,000	8,750	250,000	8,750	258,750
TOTAL	7,795,000	1,539,326	8,000,000	2,782,500	15,545,000	4,313,076	19,858,076

**Proposed Utility Debt Service Schedule
Short-Term Outlook**



SCHEDULE OF OUTSTANDING UTILITY BONDS

REVENUE BOND ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/16	2016-17 PRINCIPAL DUE	2016-17 INTEREST DUE	2016-17 TOTAL DUE
SERIES 2007	2,000,000	4.10	2027	1,100,000	100,000	44,000	144,000
SERIES 2009	1,690,000	4.14	2029	1,180,000	85,000	48,850	133,850
SERIES 2009 Ref	860,000	2.30	2015				0
SERIES 2010 Ref	8,775,000	3.00	2021	3,815,000	770,000	144,900	914,900
SERIES 2013	2,000,000	2.90	2033	1,700,000	100,000	48,250	148,250
Proposed 2016	3,000,000			0	150,000	90,000	240,000
TOTAL ALL ISSUES				\$7,795,000	\$1,205,000	\$376,000	\$1,581,000

Water and Sewer Revenue Bonds Series 2007

Proceeds from the 2007 Series funded the following projects:

Non potable irrigation, Lift Station repair & upgrades, Center Way Sewer 400 block; painting of the Balsam Tower, and Utility relocates on Hwy 288/332; and FM 2004.

Water and Sewer Revenue Bonds Series 2009

Proceeds from the 2009 Series funded 3 water wells (2 replacements & 1 new)

SERIES 2009 REFUNDING BONDS

Water and Sewer Revenue Bonds Series 1993 A (REFUNDED)

Proceeds from the 1993A Series funded the following projects:

Sewer line replacements on all or a portion of Poinsettia, Wisteria, Palm Lane, Camellia, Jasmine, Circle Way, Cherry, Acacia, Mimosa, Oak Dr. South, Circle Way / Oak Drive, Camellia, Gardenia, Blackberry, Caladium, Cypress and Jonquil.

Lift Station Rehabilitations at Lift Station # 1 and at Huisache, Magnolia, and Sycamore Lift Stations.

Water and Sewer Revenue Bonds Series 1996 (REFUNDED)

Proceeds from the 1996 Series funded the following projects:

Water line replacements on all or a portion of Pin Oak, Palm Lane, Caladium, Redwood, Cypress, Jonquil, Gardenia, Hawthorn, Daisy, Blossom, Moss, Bois D' Arc, Walnut, FM 2004, Winding Way, Trumpet Vine, Grapevine and Azalea.

Sewer line replacements on all or a portion of Carnation, Caladium Court and Winding Way.

Construction of a new one million gallon ground storage tank.

Construction of new and rehabilitation of existing Sewer lines and lift stations to enable the City to provide sewer service to undeveloped areas in the northeast portion of the City.

SERIES 2010 REFUNDING BONDS

Wastewater Treatment Plant Revenue Bonds Series 2000 (REFUNDED)

Proceeds from the 2000 Series funded the expansion of the Wastewater Treatment Plant.

Water and Sewer Revenue Bonds Series 2013

Proceeds from the 2013 Series funded the following projects:

Water system expansion Northwest production and storage.

Repair and repaint Dow elevated storage tank, Local lift station renovation, Sanitary sewer on Center Way and Begonia

Water and Sewer Revenue Bonds Series 2016

Proceeds from the 2016 issue will fund a portion of the Northwest Sewer Expansion

UTILITY PLEDGED REVENUE COVERAGE PROJECTIONS

		2014	2015	2016	2017
		<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
OPERATING REVENUES:					
Water Sales	\$	3,505,345	\$ 3,848,378	\$ 4,100,000	\$ 4,540,586
Braz. Cty. Cons. Dist.		20,716	24,943	25,000	25,000
Water for City		99,360	184,717	88,530	88,530
Senior disc.		(197,328)	(209,334)	(200,000)	(210,000)
Write-offs		0	0	0	0
Sewer Sales		3,337,621	3,622,813	3,870,000	4,083,852
Write-offs		0	0	0	0
Reclaimed Water		41,242	70,000	70,000	70,000
Permits		18,864	36,349	27,000	25,000
Tap Fees		83,230	89,370	64,000	30,000
Reconnection penalty		199,867	203,533	198,000	196,763
Miscellaneous		164,050	146,214	149,714	150,100
Utility Fund		4,560	6,408	7,800	6,000
Contingency fund		594	880	880	880
Capital Project Fund		1,287	1,257	1,200	1,000
Debt Service Fund		5,428	5,146	6,300	6,500
Bond Construction Funds		1,158	1,810	0	0
<i>Total Operating Revenues</i>		<u>7,285,994</u>	<u>8,032,484</u>	<u>8,408,424</u>	<u>9,014,211</u>

OPERATING EXPENDITURES:

<i>Utility Admin.</i>		325,368	473,848	504,286	608,633
Depreciation		0	0	0	0
Equip. Repl transfer		(34,229)	(35,935)	(36,725)	(38,468)
<i>Water Production</i>		2,940,301	3,228,737	3,479,073	4,042,227
Depreciation		0	0	0	0
Equip. Repl. Transfer		(52,235)	(77,820)	(85,398)	(78,868)
<i>Wastewater collection</i>		2,192,107	2,629,258	2,487,271	2,672,556
Depreciation		0	0	0	0
Equip Repl. Transfer		(157,303)	(152,940)	(162,301)	(178,806)
<i>Total Operating Expenditures</i>		<u>5,214,009</u>	<u>6,065,148</u>	<u>6,186,206</u>	<u>7,027,274</u>

NET AVAILABLE

OPERATING REVENUES \$	<u><u>2,071,985</u></u>	\$ <u><u>1,967,336</u></u>	\$ <u><u>2,222,218</u></u>	\$ <u><u>1,986,937</u></u>
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Debt Service: (**Maximum Annual Requirement**)

Principal	\$	1,230,000	\$ 1,230,000	\$ 1,450,000	\$ 1,450,000
Interest		408,500	408,500	513,925	513,925
Maximum debt service Requirements	\$	<u><u>1,638,500</u></u>	<u><u>1,638,500</u></u>	<u><u>1,963,925</u></u>	<u><u>1,963,925</u></u>

Net Available Revenues per Maximum

Debt Service Requirments	\$	1.26	\$ 1.20	\$ 1.13	\$ 1.01
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The bond ordinances require that before new revenue bonds can be issued, the net earnings of the system for the last fiscal y ear, or for any twelve consecutive calendar month period ending not more than 90 days prior to the adoption of the ordinance authorizing the issuance of such additional bonds, were at least 1.25 times the average annual principal and interest requirements for then

Debt Service: (**Average Annual Requirements**)

Principal & Interest	\$	650,551	\$ 697,008	945,622	945,622
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Net Available Revenues per

Average Debt Service Requirments	\$	3.18	\$ 2.82	\$ 2.35	\$ 2.10
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CAPITAL PROJECTS FUND



LAKE JACKSON

City of Enchantment



GENERAL PROJECT FUND

The General Projects Fund provides for a wide variety of capital projects including occasional large equipment purchases.

The major revenue source for this fund is “year-end transfers” from the General Fund. At the end of each fiscal year actual General Fund revenues and expenditures are compared. If there are excess revenues a portion of these will be transferred to the General Projects Fund. Some will be left in the General Fund to increase the fund balance if necessary.

In some years, we are able to budget in the General Fund a transfer to the General Projects Fund. FY 07-08 was the last time we were able to budget a transfer (\$112,339 was budgeted). Since that time we have relied on “year- end” savings to provide transfers to this fund.

Over the last 17 years this fund has received the following transfers from the General Fund.

FY 99-00	\$678,000	FY 05-06	\$660,000	FY 11-12	\$765,000
FY 00-01	700,000	FY 06-07	0	FY12-13	750,000
FY 01-02	790,000	FY 07-08	1,912,339	FY13-14	1,000,000
FY 02-03	325,000	FY 08-09	0	FY14-15	1,000,000
FY 03-04	370,000	FY 09-10	900,000	FY15-16	1,350,000
FY 04-05	500,000	FY 10-11	650,000		

GENERAL PROJECTS FUND

Projects may be submitted for inclusion in the document from multiple sources, including council members, City Staff, Boards and Commission members, and residents. The visioning process has helped to formalize the manner in which these projects are reviewed and funded.

Vision Process

In 2006 under the Vision element “Maintain Infrastructure”, City Council set a goal to reorganize the CIP document to better prioritize projects. To accomplish this a standalone CIP workshop date is included as part of annual budget calendar.

This year Council held its 10th annual workshop. Working with staff, City Council rated and prioritized projects. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years and “future bond issues.” The ability to accomplish these projects in the established time frame is based strictly on available funding. Often times a project of greater importance and urgency will arise and one of more projects of less importance and urgency will be pushed back. Priorities established by City Council for FY 16-17 are listed below:

*New Fire Ladder Truck (77’ Quint)	\$553,000
Eastside Drainage Study	300,000
Creskide s/d Bridge (3 rd of 5 Payments)	70,000
Replace Fire Bunker Gear	65,000
Transit Funding (Annual)	50,000
Animal Shelter Trailer	50,000
A/C Replacements (Annual)	45,000
Sidewalk Repairs (Annual)	40,000
Dog Park Design	35,000

GENERAL PROJECT FUND

Brazos River Flood Study	25,000
Fire Hose Replacement	25,000
Fire Station #1 Exterior Painting	20,000
Demo Condemned Buildings (Annual)	<u>20,000</u>
	\$1,298,000

**Total project cost is \$1.1 million. Half of the funding for the fire truck will come from the Equipment Replacement Fund*

IMPACT ON OPERATING BUDGET

While some of these projects may have minor impacts on the operating budget, the primary impact on the year-to-year operating budget is the existence of this fund. Because staff is aware budget savings in the general operating fund are transferred here to fund projects in the next fiscal year, they are encouraged to save money with the idea one or more of their sought after projects will be approved in the next fiscal year. Additionally the budget staff does not have to attempt to predict what air conditioners (for example) will go out in what department and budget for that occurrence. By eliminating the need to budget for these non reoccurring expenditures in the departmental operating budgets wide swings in the department's year to year budget are minimized. In turn this makes it easier for City Council to see and analyze year to year departmental budget changes.

Also, the use of these funds allows us to do small to mid-sized projects on a cash basis. We then use our debt process to do the larger more complex projects as are approved by the voters from time to time. Each approved project is further explained on the project detail pages included in this section. Operating impacts of the specific project, the majority of which are minor, are included here.

SPECIAL NOTE:

The Brazos River Flood and the costs to fight it and to recover from it will directly impact this fund. The projects listed were selected by City Council at their April, 2016 Capital Projects Workshop. During this budget process these and the flood related projects will need to be discussed thoroughly and will likely alter this list dramatically.

GENERAL PROJECT FUND ANTICIPATED CASH FLOW

RESOURCES	ACTUAL 2011 - 12	ACTUAL 2012 - 13	ACTUAL 2013 - 14	ACTUAL 2014 - 15	PROJECTED 2015 - 16	PROPOSED 2016-17
Fund Balance	\$ 1,353,205	\$ 1,475,195	\$ 1,370,331	\$ 1,903,546	\$ 2,185,721	\$ 1,987,538
Revenues						
Special Assessment Fees		10,757	328	2,323	900	0
Radio Grant					125,000	0
Reimbursement - dow				159,303		0
Interest Income	5,472	4,795	1,876	2,652	3,124	3,000
Reimbursement - SECO Grant	82,395					0
Reimbursement - Misc	20,433					0
CDBG Grant		154,277		103,172		0
Contributions-Traffic Signal Control Equip					24,268	0
FEMA-Golf Course Flood Damage					120,263	0
Roof Claim - Loss April 2015					567,690	0
Proceeds from Asset Disposal			47,500	.		0
Transfer from General Fund	765,000	750,000	1,000,000	1,000,000	1,350,000	0
Total Revenues	873,300	919,829	1,049,704	1,267,450	2,191,245	3,000
Total Resources	\$ 2,226,505	\$ 2,395,024	\$ 2,420,035	\$ 3,170,996	\$ 4,376,966	\$ 1,990,538
EXPENDITURES	ACTUAL 2011 - 12	ACTUAL 2012 - 13	ACTUAL 2013 - 14	ACTUAL 2014 - 15	PROJECTED 2015 - 16	PROPOSED 2016-17
Previously Approved Projects	\$ 751,310	\$ 1,024,693	\$ 516,489	\$ 985,275	\$ 2,389,428	
Additional Proposed Projects						1,298,000
Total Expenditures	751,310	1,024,693	516,489	985,275	2,389,428	1,298,000
Ending Fund Balance	\$ 1,475,195	\$ 1,370,331	\$ 1,903,546	\$ 2,185,721	\$ 1,987,538	\$ 692,538

GENERAL PROJECT FUND PROJECT HISTORY

EXPENDITURES

	BUDGET								
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED	PROJECT
Completed Projects	APPROVED	BUDGET	YEARS	2012-13	2013-14	2014-15	2015-16	2016-17	TOTALS
Demolition Jobs	96 - 15	\$ 220,000	\$ 133,189	\$ 7,845					\$ 141,034
Transit	09-17	450,000	136,848	49,073	47,573	49,952	50,000	50,000	383,446
Bunker Gear	09-10	82,500	137,144						137,144
Replace Fire bunker Gear and Air Packs	14-17	230,000				60,059	85,585	65,000	210,644
Fire Rescue Truck	11-13	497,500	275,000	240,000					515,000
Oyster Creek Maintenance		5,500		2,200	(3,950)	1,750			-
Floodplain - FEMA		103,308			30,291	59,193			89,484
Master Plan	13-16	403,679			28,292	89,737	101,971		220,000
Aerway Fairway Aerifier	14-15	15,000				11,886			11,886
Utility Rate Study	14-15	40,000				39,950			39,950
Paralympic Sports Chairs	14-15					19,440			19,440
Water Fountains	14-15					9,038			9,038
Parks & Rec Masterplan	15-16	75,000					75,000		75,000
Backhoe Purchase-Golf	15-16	55,000					60,000		60,000
Demo of Condemned Bldgs	15-17	40,000					20,000	20,000	40,000
Share of CR 223 Project	15-16	50,000					50,000		50,000
Lake Jackson Market Study	15-16	20,000					20,000		20,000
Traffic Preemptive System	15-16	49,000					48,537		48,537
Replace Radios-Law Enforcement	15-16	500,000					500,000		500,000
New Quint 77' ladder truck	16-17	553,000						553,000	553,000
BRA Flood Study	16-17	25,000						25,000	25,000
Fire Hose Replacement	16-17	25,000						25,000	25,000
FACILITIES:									-
Air Conditioning Replacements	97 - 17	350,000	158,311		25,687	25,000	43,189	45,000	297,187
A/C Repl Animal Shelter	12-13	40,000		6,003	43,740				49,743
A/C Repl Museum	12-13	20,000							-
Repl A/C golf Course	14-15	10,000				8,262			8,262
City Hall Generator Transfer Switch	12-13	18,500		18,500					18,500
Move antennae from hospital	14-15	20,000				15,573			15,573
CNG Public Access	14-16	125,000				0	37,094		37,094
Civic Center Carpet	14-15	50,000				41,125			41,125
GIS Protocols for Developers	07-16	74,480	25,520			0	24,480		50,000
Low resolution Aerials	11-12	8,100							-
Bunker Renovation Program	07-15	105,000	66,547			34,837			101,384
Range Ball Dispensing Machine	11-12	5,595		4,495	700				5,195
Remodel receptions / records	12-13	25,000		24,971					24,971
Architect - Museum Roof	11-12	17,000	12,544	5,410					17,954
Roof Repair Museum	12-14	268,000		190,016	94,705				284,721
Museum Elevator Repair	14-15	13,300				13,286			13,286
Police Station Flat Roof	14-15	135,000				133,964			133,964
Radio Communications	07-11	898,667	894,210						894,210
Remodel Council Chambers	14-16	40,700				10,354	31,401		41,754
Flagridge Median Cut	12-13	5,000		4,862					4,862
Animal Shelter Repairs	13-14	36,000			24,856				24,856
Rec Center Roof Repair	14-15	7,000				6,900			6,900
Rec Center Gym Curtain	14-15	15,000				18,250			18,250
Bunker Repairs - FEMA	15-16	79,583					79,582		79,582
Pump Replacement - FEMA	15-16	6,600					6,565		6,565
Dog Park-Plan Development	15-17	60,000					25,000	35,000	60,000
Roof Repairs - 5 Buildings	15-16	580,795					580,795		580,795
Shelter Trailer	16-17	50,000						50,000	50,000
Fire Station 1 Exterior Painting	16-17	20,000						20,000	20,000
Artificial Range Tee - FEMA	15-16	20,000					20,000		20,000
Golf Course Misc - FEMA	15-16	12,000					12,000		12,000
PAVING:									-
Sidewalks / ADA Ramps	96 - 17	1,009,800	580,924	154,277	124,954		35,000	40,000	935,155
Old Angleton Rd Repairs	12-13	250,000		98,095	99,641				197,736
Plantation Dr Transition	14-16	238,000					200,000		200,000
Oyster Bend Bridge	14-17	210,000				70,000	70,000	70,000	210,000
Pedestrian Crossing installation	14-16	66,000				17,860	15,225		33,085
Pedes. Crossing Imp - Equip Only	14-15					74,695			74,695
Medical Drive paving	14-15	150,000				153,483			153,483
Walnut St Cushions	15-16	15,000					11,505		11,505
DRAINAGE PROJECTS:									-
Pecan Lake Ditch Lining	14-16	71,500					71,500		71,500
Magnolia Ditch Lining	14-16	40,000					40,000		40,000
Culvert @ Circle & Azalea	14-15					20,683			20,683
Storm Pipe Replmt - FS #1	12-13	200,000		218,945					218,945
East Side Drainage Study	15-17	375,000					75,000	300,000	375,000
		\$ 9,181,107	\$ 2,420,237	\$ 1,024,693	\$ 516,489	\$ 985,275	\$ 2,389,428	\$ 1,298,000	\$ 8,259,122

GENERAL PROJECT FUND CAPITAL IMPROVEMENT PLAN

This plan is designed to set Capital Project priorities for the future. This plan includes projects that may be funded from several sources, including bond issues.

As part of the annual budget process and the visioning process, City Council and City Staff, discuss projects appearing on the plan. At this meeting priorities and estimated costs are reassessed and new projects are discussed and added to the plan.

To help everyone understand the details of each particular project in the plan, a Capital Improvement Plan book was created. This book has several pages dedicated to each project. It gives a full description of the project, details on estimated cost, and who proposed the project and why.

Citizen input is received throughout the year and requested projects are considered during goal setting and budget preparation. Citizens are also given an opportunity to provide their input at all budget workshops and hearings.

After all goal setting, capital projects, budget workshops, and public hearings, the Capital Improvement Plan is adopted as part of the annual budget.

Lake Jackson General Projects Fund

Proj No.	Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
<u>5 SR</u>	Plantation Drive 2 Lane Bridge	GO \$ 1,000,000					
<u>38 DR</u>	Willow-Blossum Drainage	GO \$ 800,000					
<u>247 F</u>	New Quint 77' ladder truck	GP \$ 553,000					
<u>118 SC</u>	Traffic Signal at Oak & Circle Way	GO \$ 500,000					
<u>41 DR</u>	East Side Drainage Study	GP \$ 300,000	\$ 365,000				
<u>121 SD</u>	Phase 4 Downtown & Complete Parking Way	GO \$ 250,000	GO \$ 650,000	GO \$ 9,000,000			
<u>1618 FP</u>	Rec Center Renovations - Year One	ST \$ 190,000					
<u>29 SR</u>	Hickory - Mimosa to Oleander	GO \$ 120,000	GO \$ 880,000				
<u>35 SR</u>	Oleander - Hickory to Maple	GO \$ 100,000	GO \$ 700,000				
<u>36 SR</u>	Bois D Arc	GO \$ 80,000	GO \$ 620,000				
<u>78 SR</u>	S. Yaupon - Walnut to Oleander	GO \$ 80,000	GO \$ 620,000				
<u>32 SR</u>	Lotus - Hickory to past S. Yaupon	GO \$ 70,000	GO \$ 530,000				
<u>117 SR</u>	Oyster Bend S/D Bridge Share	GP \$ 70,000	GP \$ 70,000	GP \$ 70,000			
<u>230 F</u>	Replace Fire Bunker Gear & Air Packs	GP \$ 65,000	GP \$ 65,000	GP \$ 65,000	GP \$ 40,000	GP \$ 40,000	
<u>235 FP</u>	Jasmine Park Tennis Complex	ST \$ 65,000					
<u>232 FP</u>	MacLean Park Pavillion Repairs/Lighting	ST \$ 55,000					
<u>1 OT</u>	Transit Annually	GP \$ 50,000	GP \$ 50,000	GP \$ 50,000	GP \$ 50,000	GP \$ 50,000	
<u>1603 F</u>	Shelter Trailer	GP \$ 50,000					
<u>15 F</u>	Air Conditioning Replacement	GP \$ 45,000	GP \$ 45,000	GP \$ 45,000	GP \$ 45,000	GP \$ 45,000	
<u>1619 FP</u>	Park Facility Signs	ST \$ 45,000					
<u>2 PED</u>	Annual Sidewalk Repairs	GP \$ 40,000	GP \$ 40,000	GP \$ 40,000	GP \$ 40,000	GP \$ 40,000	
<u>252 FP</u>	Dog Park	GP \$ 35,000	GP \$ 380,000	\$ 380,000			
<u>1601 DR</u>	BRA Flood Study	GP \$ 25,000					
<u>1605 F</u>	Fire Hose Replacement	GP \$ 25,000					

Lake Jackson General Projects Fund

Proj No.	Description	FY 16-17				FY 17-18				FY 18-19				FY 19-20				FY 20-21				Future
<u>2 OT</u>	Demo of Condemned Buildings Annual	GP	\$	20,000	GP	\$	20,000	GP	\$	20,000	GP	\$	20,000	GP	\$	20,000	GP	\$	20,000			
<u>177 F</u>	Fire Station 1 Exterior Painting	GP	\$	20,000																		
<u>1613 FG</u>	Artificial Range Tee & Misc Items	OT	\$	20,000																		
<u>1614 FG</u>	Replace Reach-In Freezer in Cart Storgae Area	OT	\$	4,000																		
<u>1615 FG</u>	Range Ball Washer	OT	\$	3,000																		
<u>1616 FG</u>	Outdoor BBQ Smoker/Grill	OT	\$	3,000																		
<u>1617 FG</u>	Replace Keg Cooler in F&B	OT	\$	2,000																		
<u>116 SR</u>	Asphalt Street Overlay Program				GP	\$	300,000	GP	\$	340,000	GP	\$	300,000									
<u>1626 FP</u>	Recreation Center Renovation (Year 2)				ST	\$	250,000															
<u>253 F</u>	Animal Shelter Kennel Replacements				GP	\$	240,000															
<u>115 FP</u>	Dunbar Pavilion Restroom				ST	\$	220,000															
<u>1624 SC</u>	Failed Panel Replacement Program				GP	\$	200,000	GP	\$	200,000	GP	\$	200,000	GP	\$	200,000	GP	\$	200,000			
<u>1606 F</u>	Library Carpet & Meeting Room Tile				GP	\$	170,000															
<u>21 PED</u>	MacLean Sidewalk Replacement				GP	\$	130,000															
<u>218 FP</u>	Ballfield Fence Replacement				ST	\$	120,000	ST	\$	180,000	ST	\$	180,000	ST	\$	120,000						
<u>1625 SC</u>	300 Block of Oak Drive South Repairs				GP	\$	115,000															
<u>55 F</u>	Large Truck Wash Down Area				GP	\$	90,000															
<u>147 FG</u>	Lake Dredging				ST	\$	85,000															
<u>1608 F</u>	Repair Alden Dow Museum Roof Structure				GP	\$	80,000															
<u>105 FG</u>	De-Watering Pump				ST	\$	70,000															
<u>1602 DR</u>	Slope Paving				GP	\$	70,000	GP	\$	70,000	GP	\$	70,000	GP	\$	70,000	GP	\$	70,000			
<u>42 SC</u>	Traffic Signal Priority Control				GP	\$	68,000	GP	\$	114,500	GP	\$	110,500									
<u>1607 F</u>	Records Scanning				GP	\$	60,000	GP	\$	75,000												
<u>1609 F</u>	Civic Center Carpet				GP	\$	60,000															

Lake Jackson General Projects Fund

Proj No.	Description	FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21		Future
<u>260 FP</u>	Basketball Goals - Rec Center	ST \$ 50,000										
<u>1610 F</u>	Facilities Christmas Lights	GP \$ 50,000		GP \$ 35,000								
<u>12 PED</u>	Lake Rd. Sidewalk (FM 2004 to Target Driveway)	GP \$ 40,000										
<u>78 FG</u>	Bunker Renovation Semi -Annual	ST \$ 40,000		ST \$ 40,000								
<u>163 FP</u>	Expand Asphalt Parking at Suggs	GP \$ 40,000										
<u>1604 F</u>	Facility Master Plan	GP \$ 30,000		GP \$ 15,000								
<u>1611 F</u>	Library Front Entry Tile	GP \$ 21,000										
<u>1621 FP</u>	Webtrac - Added to Rectrac	GP \$ 21,000										
<u>1622 FP</u>	Suggs Park - Bleacher Replacement	ST \$ 20,000										
<u>1627 FP</u>	Madge Griffith Park Renovation Conceptual Plan	GP \$ 20,000										
<u>1612 F</u>	City Hall Remodel Office Space IT	GP \$ 20,000										
<u>233 FP</u>	Gym Floor Resurfacing/Repair	GP \$ 10,000										
<u>1623 FP</u>	Timbercreek Park - Split Rail Fence	GP \$ 10,000										
<u>248 F</u>	New Pumper Fire Truck	GP \$ 710,000										
<u>250 F</u>	City Wide Radio Project	GP \$ 400,000										
<u>1628 FP</u>	Recreation Center Renovation (Year 3)	ST \$ 320,000										
<u>262 FP</u>	Lighting & Benches - Gardner Campbell Trail	GP \$ 170,000										
<u>1629 FP</u>	Renovate Adult Soccer Field	GP \$ 150,000										
<u>1630 FP</u>	MacLean Park - Playground Replacement	ST \$ 150,000										
<u>102 SC</u>	Plantation Spur	GP \$ 140,000										
<u>4 OT</u>	GIS - Water & Sewer Phase	GP \$ 110,000		GP \$ 55,000								
<u>98 SR</u>	Willenberg Asphalt Overlay	GP \$ 100,000										
<u>244 FG</u>	Irrigation Repairs	ST \$ 65,000										
<u>243 FG</u>	Deck Conversion	ST \$ 60,000										

Lake Jackson General Projects Fund

Proj No.	Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
<u>202 F</u>	Animal Shelter Parking Expansion		GP \$ 40,000				
<u>203 F</u>	Fire Station No. 1 Rear Drive		GP \$ 40,000				
<u>176 F</u>	Fire Station Security Camera Upgrade		GP \$ 30,000				
<u>102 F</u>	Fire Station Storage Room		GP \$ 20,000				
<u>196 F</u>	Install Lighted Lettering on Civic Center, Lib & Museum		GP \$ 20,000				
<u>217 FP</u>	Pool Deck Coating		ST \$ 20,000				
<u>1631 FP</u>	MacLean Park - Field Lighting to LED (All Fields)				TBD		
<u>238 FP</u>	Skatepark Renovation				GP \$ 705,000		
<u>137 FP</u>	YSC Complex Parking				GP \$ 480,000		
<u>100 SC</u>	Plantation/Garland Traffic Signal				GP \$ 200,000		
<u>57 F</u>	Vehicle Canopy at Service Center				GP \$ 140,000		
<u>43 SC</u>	Plantation Drive Curb Replacement				GP \$ 100,000		
<u>183 F</u>	Service Center Yard Expansion				GP \$ 40,000		
<u>255 FG</u>	Exterior Security Surveillance System				ST \$ 40,000		
<u>245 FG</u>	Foot Bridge				ST \$ 35,000		
<u>15 PED</u>	OM Roberts Plantation Sidewalk				GP \$ 30,000		
<u>66 SC</u>	OCD Median Restoration				GP \$ 30,000		
<u>74 FG</u>	Storage Building/Outdoor Scoreboard				ST \$ 30,000		
<u>162 FP</u>	Bermuda Grass & Irrigation Zone Alvin Bartek Field				GP \$ 30,000		
<u>166 FP</u>	Press Box Building at Little Suggs				GP \$ 30,000		
<u>228 FG</u>	Trees & Landscape Enhancement				ST \$ 25,000		
<u>16 PED</u>	LJ Manor Walk - Garland/Plantation				GP \$ 20,000		
<u>86 FG</u>	Driving Range Canopy				ST \$ 20,000		
<u>234 FP</u>	Garland Tennis Resurface				ST \$ 20,000		

Lake Jackson General Projects Fund

Proj No.	Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
<u>75 FG</u>	Irrigation Lake Aerator				ST \$ 15,000		
<u>151 FG</u>	Pavillion Tent				ST \$ 10,000		
<u>113 SR</u>	Railroad Quiet Zones					GP \$ 820,000	
<u>24 SR</u>	Chestnut Extension					GP \$ 200,000	
<u>114 SC</u>	Oak Drive South at Sportsplex					GP \$ 190,000	
<u>115 SR</u>	Old Angleton Road Marigold Turn Lane Extension					GP \$ 30,000	
<u>122 SC</u>	Oyster Creek Drive						GO \$ 6,800,000
<u>91 SD</u>	Circle Way Downtown						GO \$ 6,670,000
<u>12 SR</u>	S. Hollow Subdivision - Concrete						GO \$ 4,800,000
<u>124 SR</u>	North Yaupon						GO \$ 4,800,000
<u>2 SD</u>	Parking Way Center Downtown						GO \$ 4,630,000
<u>125 SR</u>	Sycamore						GO \$ 4,500,000
<u>127 SR</u>	Moss - Chestnut						GO \$ 4,100,000
<u>1632 FP</u>	Recreation Center Expansion						GO \$ 3,750,000
<u>123 SC</u>	Lake Road						GO \$ 3,900,000
<u>101 F</u>	Fire Station #3						GO \$ 3,830,000
<u>83 SD</u>	West Way Downtown						GO \$ 3,410,000
<u>12 F</u>	City Hall Expansion						GO \$ 3,100,000
<u>117 FP</u>	Pee Wee/Football Complex - Dunbar North						GO \$ 2,500,000
<u>1633 FP</u>	Madge Griffith Park Renovation (Skate Park, etc)						GO \$ 2,500,000
<u>103 SC</u>	This Way - FM 2004 to Lake Road						GO \$ 2,400,000
<u>72 SC</u>	Plantation - Sycamore to 332 Turnout 4 Lane						GO \$ 2,000,000
<u>13B SR</u>	Southern Oaks - North of Willow Drive						GO \$ 1,900,000
<u>13A SR</u>	Southern Oaks - South of Willow Drive						GO \$ 1,800,000

Lake Jackson General Projects Fund

Proj No.	Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
<u>126 SR</u>	Huisache/Pecan - Holly to Oak Drive						GO \$ 1,800,000
<u>94 SC</u>	Plantation Drive - Sycamore to Dixie						GO \$ 1,700,000
<u>105 SC</u>	This Way - Lake Road to SH 332						GO \$ 1,200,000
<u>13 DR</u>	Flag Lake Drainage						GO \$ 1,050,000
<u>7 SR</u>	Willenberg Paving						GO \$ 1,000,000
<u>22 PED</u>	SH 332 Sidewalks (SH 288 to Dixie Dr.)						GO \$ 860,000
<u>28 F</u>	Service Center Expansion						GO \$ 820,000
<u>38 SR</u>	Pin Oak						GO \$ 800,000
<u>73 SC</u>	Medical Dr. - Sea Center to Canna 2 - Lane						GO \$ 800,000
<u>45 SR</u>	Forest Oaks Lane						GO \$ 700,000
<u>23 DR</u>	Lake Sealy/Lake Jackson Outfall Ditch						GO \$ 560,000
<u>17 PED</u>	Connect Dow Centennial Trail to Wilderness						GO \$ 550,000
<u>19 PED</u>	Dow Centennial Trail Expansion						GO \$ 550,000
<u>39 SR</u>	North Shady Oaks						GO \$ 500,000
<u>170 FP</u>	Facility Bleachers						ST \$ 490,000
<u>20 PED</u>	Complete Mall to College Trail						GO \$ 440,000
<u>79 FG</u>	Driving Range Expansion						ST \$ 440,000
<u>6 SR</u>	Balsam						GO \$ 300,000
<u>120 FP</u>	Girls Softball Restroom Facility						GP \$ 280,000
<u>81 SC</u>	Plantation - Plantation Ct. to SH 332 Turnout						GO \$ 230,000
<u>167 FP</u>	Replace Lighting on both Fields at Suggs						GP \$ 220,000
<u>40 DR</u>	Sycamore and Ditch 9 Crossing						GO \$ 120,000
<u>18 PED</u>	Jasmine Pocket Park Trail						ST \$ 110,000
<u>143 FG</u>	Purchase Land next to Golf Course Entrance						GP \$ 110,000

Lake Jackson General Projects Fund

Proj No.	Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
148 FG	Additional Parking Paving						ST \$ 110,000
122 FP	Concrete Jasmine Parking Lot						GP \$ 100,000
159 FP	Add Security Lighting to MacLean Trail						GP \$ 90,000
165 FP	New Concession at Suggs Field						GP \$ 90,000
157 FP	Boat Ramp / Pier at Wilderness Park						GP \$ 70,000
169 FP	Steel Building Cover for Batting Cages at Suggs						GP \$ 60,000
226 F	Sign Shop Improvements						GP \$ 40,000
1634 FP	Replace Kiddie Slides at the Leisure Pool						ST \$ 30,000
185 FP	Re-Establish MacLean Park Drainage						GP \$ 20,000
189 FP	MacLean Food Service & Concession Bldg						GP \$ 20,000
		\$ 4,685,000	\$ 7,735,000	\$ 13,034,500	\$ 3,305,500	\$ 1,880,000	\$ 83,650,000

DEBT ISSUANCE TIMELINE		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
FUNDING SOURCE GO		\$ 3,000,000	\$ 4,000,000	\$ 9,000,000		\$ 6,250,000	\$ 18,750,000
FUNDING SOURCE ST					\$ 4,600,000		\$ 6,000,000
General Project Fund		GP \$ 1,298,000	GP \$ 2,515,000	GP \$ 3,069,500	GP \$ 2,680,500	GP \$ 1,760,000	GP \$ 1,100,000
General Obligation Funds		GO \$ 3,000,000	GO \$ 4,000,000	GO \$ 9,000,000	GO \$ -	GO \$ -	GO \$ 81,370,000
Certificates of Obligation		CO \$ -	CO \$ -	CO \$ -	CO \$ -	CO \$ -	CO \$ -
Economic Development (Half Cent Sales Tax)		ST \$ 355,000	ST \$ 855,000	ST \$ 585,000	ST \$ 625,000	ST \$ 120,000	ST \$ 1,180,000
Other		OT \$ 32,000	OT \$ -	OT \$ -	OT \$ -	OT \$ -	OT \$ -
Total Project Costs		\$ 4,685,000	\$ -	\$ 7,370,000	\$ 12,654,500	\$ 3,305,500	\$ 1,880,000
							\$ 83,650,000

GENERAL PROJECT FUND CIP PROJECT DETAILS

5 SR	Plantation Drive Bridge	GO
-------------	--------------------------------	-----------

Project Type		Streets					
Strategic Plan		Enhance Quality of Life					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	Yes	120,000	880,000				
Design	0						
Construct	0						
Other	0						

Description :

Complete other 2 lanes of the Plantation Drive bridge.



Estimated Project Cost:

	Original	Revised
Design	112,500	120,000
Construct	750,000	800,000
Other	75,000	80,000
Total	937,500	1,000,000

Base CCI	249.5	Increase	1.06
Current CCI	264.45		

Assigned: City Engineer

Funding: General Obligation Bond

Justification

Eventually Plantation Drive will be a four lane road.

Supplemental Information:

Bridge		\$ 750,000
Drainage		\$ -
Water		\$ -
Sewer		\$ -
Contingency	10%	\$ 75,000
Engineering	15%	\$ 112,500

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

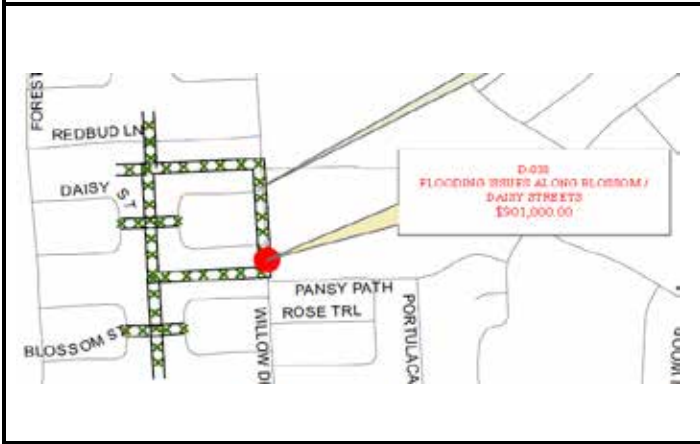
GENERAL PROJECT FUND CIP PROJECT DETAILS

38 DR	Willow / Blossom Drainage	GO
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Project Type		Drainage					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	0	200,000					
Construct	0	600,000					
Other	0						

Description :

Analyze, design, and construct drainage structures within areas shown in exhibit below



Estimated Project Cost:

	Original	Revised
Design	180,000	200,000
Construct	493,000	600,000
Other	-	0
Total	673,000	800,000

Base CCI	258	Increase	1.08
Current CCI	277.35		

Assigned: City Engineer

Funding: General Projects Fund

Justification

Alleviate flooding problems made known to the City by residents along Blossom St. In addition will resolve similar flooding issues but at a larger magnitude reoccurring along Daisy St. Both residential areas when flooded have water above the curbs and in areas along Daisy water have been seen far up along the driveways very near to respective homes.

Supplemental Information:

Activities	Quantities	Cost	Future
Surveying	10.00%	\$50,000	\$60,000
Drafting/Mapping:	2.30%	\$20,000	\$20,000
Engineering:	15.00%	\$80,000	\$90,000
H&H Analysis:	5.00%	\$30,000	\$30,000
R&R 8" Conc. Pavement (S.Y.):	245	\$20,000	\$30,000
R&R Side Walks: (L.F.):	200	\$5,000	\$10,000
R&R 10" Water Line (L.F.)	40	\$5,000	\$10,000
2 x Wet Connect (EA)	2	\$3,000	\$10,000
Add 1 x 10' x 5' RCB @ Willow Crossing (L.F.)	78	\$160,000	\$180,000
Add 1 x 36" HDPE West Side Willow (L.F.)	138	\$30,000	\$40,000
Excavate/Reshape Ditches (C.Y.)	1172.03	\$20,000	\$30,000
Slope Pave Ditches (S.Y.)	3088.872	\$160,000	\$180,000
Contingency	20.00%	\$90,000	\$100,000
	Subtotal	\$493,000	\$590,000
	Total	\$673,000	\$790,000

Glossary: R&R = Remove & Replace / H&H = Hydrologic & Hydraulics

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

247 F	New Quint 77' ladder truck	GP
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Project Type		Other					
Strategic Plan		Well Managed City					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
	No						
Design	0						
Construct	0						
Other	0	570,000					

Description :
The new Quint will replace Engine 5, a 2001 American LaFrance pumper. A new quint will be a pumper/77' ladder and will help service the new 4 story buildings and help assist in improving the next ISO evaluation from a class 4 to a class 3.



Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other	1,132,184		1,140,000
Total	<u>850,000</u>		<u>1,140,000</u>
Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Fire Marshal

Funding: General Projects Fund

Justification

Engine 5 is due for replacement due to an increase in call volume over the last 10 years.

Supplemental Information:

Fund 1/2 of purchase in Equipment Replacement Fund

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

118 SC	Traffic Signal at Oak & Circle Way	GP
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Project Type	Streets
Strategic Plan	Enable Growth

Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	No						
Design	0						
Construct	0	500,000					
Other	0						

Description :

Install traffic signal at Oak Drive & Circle Way intersection.



Estimated Project Cost:	Original	Revised
Design	52,500	60,000
Construct	350,000	400,000
Other	35,000	40,000
Total	437,500	500,000

Base CCI	256.3	Increase	1.01
Current CCI	259.7		

Assigned: Public Works Director

Funding: General Projects Fund

Justification

Anticipated traffic volume due to new HEB and outparcel development.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: 10 years

GENERAL PROJECT FUND CIP PROJECT DETAILS

41 DR	Eastside Drainage Study	GP
--------------	--------------------------------	-----------

Project Type		Drainage					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	75,000	300,000	365,000				
Construct	0						
Clute Portion	0	100,000					

Description :

Develop and produce a comprehensive drainage analysis and conceptual hydraulic plan of the Lake Bend Drainage Watershed area for the upstream Eastside Lake Jackson residential zone and the downstream Westside Clute Lake Bend development zone and other downstream residential outfalls.



Estimated Project Cost:

	<u>Original</u>	<u>Revised</u>
Design	839,668	840,000
Construct		0
Other		0
Total	839,668	840,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: City Engineer

Funding: General Projects Fund

Justification

Increased street flooding events of the neighborhood in normal rainfall intensities created by the original substandard drainage system design and the deterioration of the downstream outfall drainage storage and capacity of watershed development. This has made it necessary to backtrack the entire reach to identify the major the problem spots in the system and possible improvement and options to resolve the flooding issues.

Supplemental Information:

The project seeks to request for a proposal from a drainage consultant to provide this service and deliverable. The scope of the work will be developed by engineering staff in conjunction with the consultant. The resulting fee is being estimated as budgeted but final fees and possible cost sharing partnering with impacted agencies has been left open for future determination.

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

GENERAL PROJECT FUND CIP PROJECT DETAILS

121 SD	Downtown Phase 4	GO
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Project Type		Streets					
Strategic Plan		Enable Growth					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	Yes						
Design	0	250,000	650,000	200,000			1,100,000
Construct	0			8,500,000			8,500,000
Other	0						

Description :

Package of downtown streets consisting of the following:

That Way	4,300,000
Circle Way	3,000,000
North Parking Place	2,300,000



Estimated Project Cost:

	<u>Original</u>	<u>Revised</u>
Design		1,100,000
Construct		8,500,000
Other		0
Total	0	9,600,000

Base CCI	222.8	Increase	1.24
Current CCI	277.35		

Assigned: Assistant City Manager

Funding: General Obligation Bond

Justification

That Way 1,120'; Circle Way 805'; N. Parking Place 600'

Supplemental Information:

			<u>FY 09-10</u>	<u>Revised</u>	
Construction	2,525	\$ 2,140.00	\$ 5,403,500	\$ 6,730,000	\$ 7,770,000
Construction Admin	24	\$ 12,500.00	\$ 270,000	\$ 300,000	
Construction Oversight	24	\$ 25,000.00	\$ 250,000	\$ 600,000	
Materials Testing	2.00%		\$ 108,070	\$ 140,000	
Survey	0.50%		\$ 27,018	\$ 40,000	
Contingency	10.00%		\$ 540,350	\$ 680,000	
Bid Phase Advertisement	1.00%		\$ 54,035	\$ 70,000	
Engineering	15.00%		\$ 810,525	\$ 1,010,000	
			\$ 7,463,498	\$ 9,600,000	

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

1618 FP	Rec Center Renovations - Year One	ST
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Project Type		Fac-Parks					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	No	190,000					
Design	0						
Construct	0						
Other	0						

Description :
 Replace the natatorium and aerobic room lighting with LED fixtures, continue to replace hallway carpet with tile, replace and/or repair a number of windows, install electronic reader board, install phase protection on the building, repair/replace the sound system, replace the sand in the pool filters, repair/replace the security cameras, paint natatorium walls and repair air returns in four raquetball courts.

	<u>Estimated Project Cost:</u>			<u>Original</u>	<u>Revised</u>
	Design				0
	Construct			186,000	190,000
	Other				0
	Total			186,000	190,000
	Base CCI	259.7	Increase		1.00
	Current CCI	259.7			
	<u>Assigned:</u> Parks & Recreation Director				
<u>Funding:</u> Half-Cent Sales Tax Fund					

Justification
 This would be the first year of a multi-year effort to make repairs and renovations to the Rec Center. The building is now 20 years old and is in need of numerous improvements.

Supplemental Information:		
Natatorium & Aerobics Room LED Lights	\$38,000	1
Hallway tile	\$13,000	2
Window Replacement/Repair	\$35,000	3
Phase Protection	\$10,000	4
Electronic Reader Board	\$15,000	5
Racquetball Air Return	\$10,000	6
Security Cameras	\$20,000	7
Sound System	\$8,000	8
Sand for Filters	\$12,000	9
Repaint Natatorium	\$25,000	10
	\$186,000	

Impact of capital investment on operating budget: NA

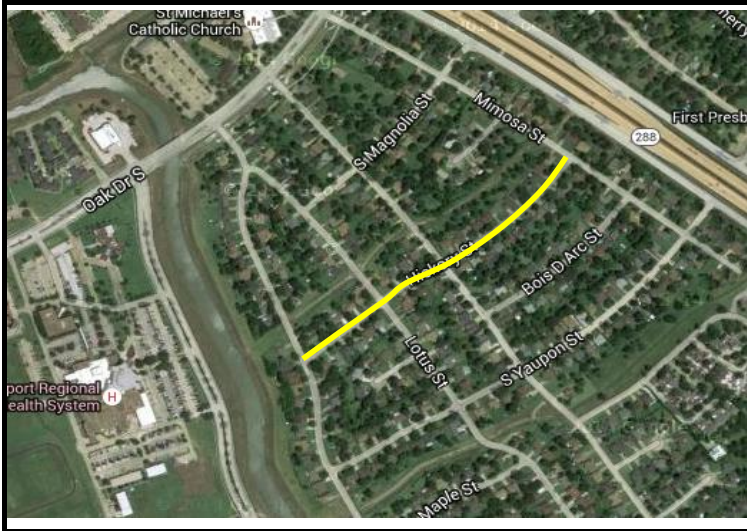
Estimated Useful Life of Capital Investment: NA

GENERAL PROJECT FUND CIP PROJECT DETAILS

29 SR	Hickory - Mimosa to Oleander	GO
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Project Type		Streets					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	Yes	120,000	880,000				
Design	0						
Construct	0						
Other	0						

Description :
Complete paving replacement with sidewalks - 1,550 linear feet. Water - new PVC, sound condition. Sewer - line is clay pipe and is in sound condition.



Estimated Project Cost:	Original	Revised
Design	111,600	120,000
Construct	744,000	790,000
Other	74,400	80,000
Total	930,000	990,000

Base CCI	258	Increase	1.05
Current CCI	270.9		

Assigned: City Engineer

Funding: General Obligation Bond

Justification

Street condition is fair to good.

Supplemental Information:

Pavement	1,550	\$	310.00	\$	480,500
Drainage	1,550	\$	75.00	\$	116,250
Water	1,550	\$	47.50	\$	73,625
Sewer	1,550	\$	47.50	\$	73,625
Contingency	10%			\$	74,400
Engineering	15%			\$	111,600

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

35 SR

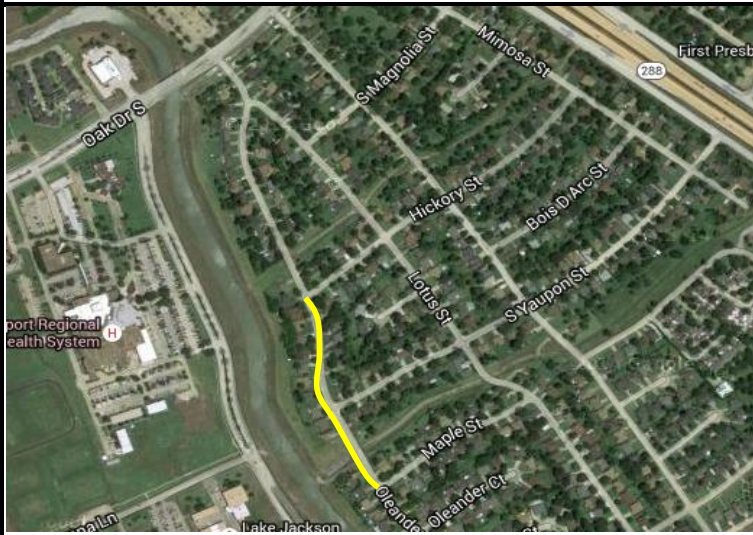
Oleander - Hickory to Maple

GO

Project Type		Streets					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	Yes						
Design	0	100,000					
Construct	0		700,000				
Other	0						

Description :

Complete paving replacement with sidewalks; sewer 15" VCP (Vetrified Clay); Water 8" Cast Iron



Estimated Project Cost:

	Original	Revised
Design	80,933	100,000
Construct	539,550	600,000
Other	53,955	100,000
Total	674,438	800,000

Base CCI	258	Increase	1.05
Current CCI	270.9		

Assigned: City Engineer

Funding: General Obligation Bond

Justification

Street is in fair to good condition.

Supplemental Information:

Pavement	1,130	\$	310.00	\$	350,300
Drainage	1,130	\$	75.00	\$	84,750
Water	1,120	\$	47.50	\$	53,200
Sewer	1,080	\$	47.50	\$	51,300
Contingency	10%			\$	53,955
Engineering	15%			\$	80,933

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

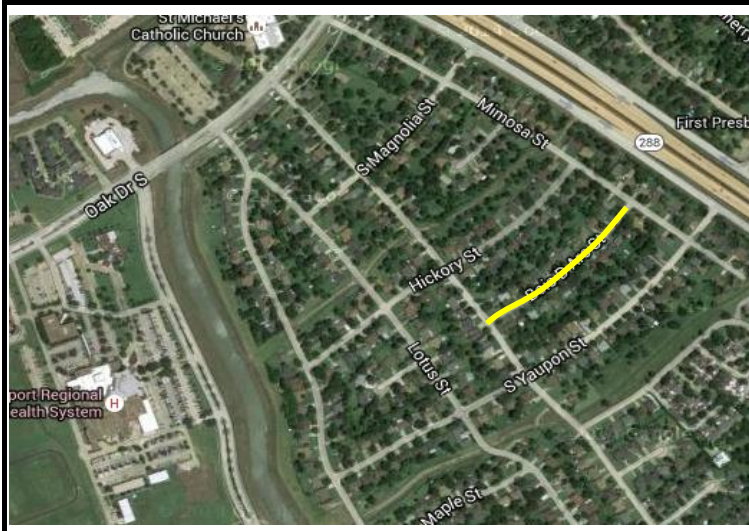
GENERAL PROJECT FUND CIP PROJECT DETAILS

36 SR	Bois D Arc	GO
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Project Type		Streets					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	Yes						
Design	0	100,000					
Construct	0		600,000				
Other	0						

Description :

Complete paving replacement with sidewalks; replace sewer 8" clay pipe; and replace water 6" cast iron.



Estimated Project Cost:

	<u>Original</u>	<u>Revised</u>
Design	67,838	80,000
Construct	497,475	600,000
Other		0
Total	565,313	700,000

Base CCI	258	Increase	1.05
Current CCI	270.9		

Assigned: City Engineer

Funding: General Obligation Bond

Justification

Street is in fair to good condition, with some poor areas.

Supplemental Information:

Pavement	960	\$	310.00	\$	297,600
Drainage	960	\$	75.00	\$	72,000
Water	930	\$	47.50	\$	44,175
Sewer	810	\$	47.50	\$	38,475
Contingency	10%			\$	45,225
Engineering	15%			\$	67,838

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

78 SR

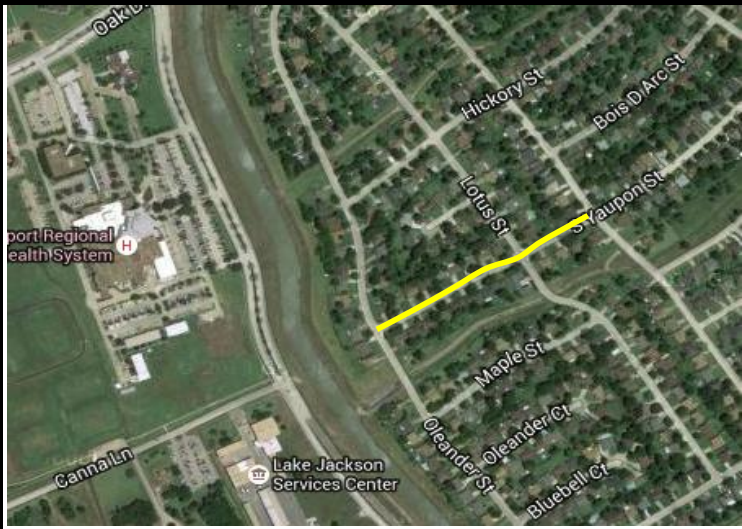
S. Yaupon - Walnut to Oleander

GO

Project Type		Streets					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	Yes						
Design	0	100,000					
Construct	0		600,000				
Other	0						

Description :

Complete street and utility reconstruction.



Estimated Project Cost:

	Original	Revised
Design	72,000	80,000
Construct	528,000	600,000
Other		0
Total	600,000	700,000

Base CCI	258	Increase	1.05
4 Yr CCI	270.9		

Assigned: City Engineer

Funding: General Obligation Bond

Justification

2009 Bond Task Force Committee High Priority

Supplemental Information:

Pavement	1,000	\$	310.00	\$	310,000
Drainage	1,000	\$	75.00	\$	75,000
Water	1,000	\$	47.50	\$	47,500
Sewer	1,000	\$	47.50	\$	47,500
Contingency	10%			\$	48,000
Engineering	15%			\$	72,000

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

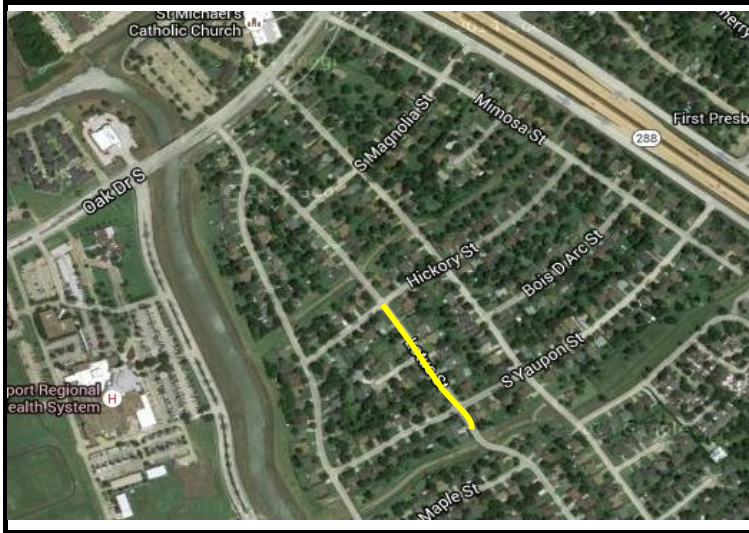
GENERAL PROJECT FUND CIP PROJECT DETAILS

32 SR	Lotus - Hickory to past S. Yaupon	GO
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Project Type		Streets					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	Yes	100,000	500,000				
Design	0						
Construct	0						
Other	0						

Description :

Complete paving replacement including sidewalks and driveway aprons, drainage grading and structure within street ROW.



Estimated Project Cost:

	<u>Original</u>	<u>Revised</u>
Design	62,258	70,000
Construct	456,555	500,000
Other		0
Total	518,813	600,000

Base CCI	258	Increase	1.05
Current CCI	270.9		

Assigned: City Engineer

Funding: General Obligation Bond

Justification

Street is in fair to good condition.

Supplemental Information:

Pavement	930	\$	310.00	\$	288,300
Drainage	930	\$	75.00	\$	69,750
Water	600	\$	47.50	\$	28,500
Sewer	600	\$	47.50	\$	28,500
Contingency	10%			\$	41,505
Engineering	15%			\$	62,258

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

117 SR	Oyster Bend S/D Bridge	GP
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Project Type		Streets					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
	No						
Design	0						
Construct	140,000	70,000	70,000	70,000			350,000
Other	0						

Description :
This is the city's commitment to fund 50% of the bridge cost to the Oyster Bend S/d through the CIP beginning in FY 2014-15. Our funding commitment is \$70,000 annually for five years (last year FY 18-19). The remaining bridge cost will be reimbursed through the 380 Agreement and the sharing of increased tax revenue for the subdivision.



Estimated Project Cost:	Original	Revised
Design		0
Construct	70,000	70,000
Other		0
Total	70,000	70,000

Base CCI	249.5	Increase	1.00
Current CCI	249.5		
Submitted	2014		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification

Supplemental Information:

Year 1 & 2 paid.

Impact of capital investment on operating budget: \$3,500 annually

Estimated Useful Life of Capital Investment: 50 Years

GENERAL PROJECT FUND CIP PROJECT DETAILS

230 F	Replace Fire Bunker Gear & Air Packs	GP
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Project Type		Other					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
	No						
Design	0						
Construct	0						
Other	165,000	62,000	62,000	62,000	36,000	36,000	423,000

Description :
 Replace aging firefighter personal protective equipment which includes fire bunker gear and air packs. Propose to replace 10 bunker gear and 5 air packs each year.



Estimated Project Cost:	Original	Revised
Design		0
Construct		0
Other	475,000	500,000
Total	475,000	500,000

Base CCI	249.5	Increase	1.04
Current CCI	259.7		
Submit Date	2014		

Assigned: Fire Marshal

Funding: General Projects Fund

Justification

Supplemental Information:

Fire Bunker Gear (50) at \$2,500 ea.; Air Packs (50) at \$7,000 ea.

Impact of capital investment on operating budget:

Fire departments transfer to Equipment Replacement will increase \$5,000.

Estimated Useful Life of Capital Investment:

Bunker Gear 10 Years / Air Packs 12 - 15 Years

GENERAL PROJECT FUND CIP PROJECT DETAILS

235 FP	Jasmine Park Tennis Complex	ST
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Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	No						
Design	0						
Construct	0	65,000					
Other	0						

Description :
Renovate the Jasmine Park Tennis Complex. Including fill and repair cracks, resurface, paint tennis and pickle ball lines, replace nets, posts, chainlink fencing and plywood practice boards.



Estimated Project Cost:	Original	Revised
Design		0
Construct	65,000	65,000
Other		0
Total	65,000	65,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Parks & Recreation Director

Funding: Half-Cent Sales Tax Fund

Justification

This complex is in terrible shape and has become an eye sore. The only thing worth saving is the lighting system which seems to be functioning properly. Renovating this complex will be a major improvement to the park itself and will provide another quality tennis/pickle ball facility for citizens.

Supplemental Information:

Surface, paint and posts	\$26,000
Fencing & Practice Board	\$39,000

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

232 FP	MacLean Pavillioin Stage Rehab	ST
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Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	No						
Design	0						
Construct	0	54,000					
Other	0						

Description :
 Replace lighting with LED fixtures. Remove the lower half of the damaged metal wall behind the stage to match other side. Install cinderblock wall behind stage and the entire back wall of the pavilion. Remove vent on wall to match other side, and obtain windstorm certification.



Estimated Project Cost:		Original	Revised
Design			0
Construct		54,000	54,000
Other			0
Total		54,000	54,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Parks & Recreation Director

Funding: Half-Cent Sales Tax Fund

Justification

The condition of the existing sheetmetal wall is continuing to deteriorate and is very unsightly. In many spots it has disconnected from the underlying framework. The existing (original) lighting is in disrepair and is failing. We host a large number of community events and rentals at this pavilion and the condition is not up to our standards.

Supplemental Information:

LED Lighting	\$37,000
Block Wall	\$17,000

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

1 OT	Transit Annually	GP
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Project Type	Other						
Strategic Plan	Enhance Quality of Life						
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design							
Construct	0						
Other	200,000	50,000	50,000	50,000	50,000	50,000	450,000

Description :
Annual transit share for fixed bus route service in city. Service is provided by Connect Transit and is primarily funded by Federal Transportation grant dollars allotted to our region. The fixed route links the cities of Angleton, Lake Jackson, Clute and Freeport and provides services to key areas such as hospitals, county offices, college and shopping centers.

	Estimated Project Cost:		Original	Revised
	Design			0
	Construct			0
	Other		50,000	50,000
	Total		50,000	50,000
<p>Base CCI 249.5 Increase</p> <p>Current CCI 259.7</p>				
Assigned: City Manager				
Funding: General Projects Fund				

Justification

Supplemental Information:

Impact of capital investment on operating budget:

If Council decides to continue program expense will be moved to the operating budget.

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

1603 F	Mobile Animal Shelter Intake	GP
---------------	-------------------------------------	-----------

Project Type	Facility
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	0						
Construct	0						
Other	0	50,000					

Description :
 Staff recommends purchase of a mobile pet adoption trailer for Animal Control Officer ACO intake at the Humane Shelter rather than expanding the facility. Mr. Roznovsky provided this as a viable alternative to expanding the facility.



Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		50,000	50,000
Total		<u>50,000</u>	<u>50,000</u>

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Police Chief

Funding: General Projects Fund

Justification

The Humane Shelter is in need of expansion for ACO intake. Rather than expand current animal shelter, staff proposes to use a mobile pet adoption trailer to serve as an intake facility for the ACO's.

Supplemental Information:

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

GENERAL PROJECT FUND CIP PROJECT DETAILS

15 F	Air Conditioning Replacement	GP
-------------	-------------------------------------	-----------

Project Type		Facility					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	No						
Design	0						
Construct	77,000	45,000	45,000	45,000	45,000	45,000	302,000
Other	0						

Description :

The City has historically replaced one to two units per year. This annual allotment covers the following facilities: 2 units at Museum



Estimated Project Cost:		Original	Revised
Design			
Construct	45,000		50,000
Other			
Total	45,000		50,000
Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification

Supplemental Information:

Impact of capital investment on operating budget:

Direct dollar savings as these units would ptherwise have to be replaced from the Operating Budget.

Estimated Useful Life of Capital Investment:

15 Years

GENERAL PROJECT FUND CIP PROJECT DETAILS

1619 FP	Park Facility Signs	ST
----------------	----------------------------	-----------

Project Type		Facility					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No	45,000					58,000
Design	0						
Construct	0						
Other	0						

Description :

Replace all the Park Facility Signs with an attractive, durable, quality sign that will hold up to the climate. Also, add wayfinding signage to the Maclean Sports Complex.



Estimated Project Cost:		Original	Revised
Design			0
Construct		45,000	45,000
Other			0
Total		45,000	45,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Parks & Recreation Director

Funding: Economic Development Sales Tax

Justification

The park signage at our park facilities are in bad shape and do not have a standard design or size. Many of the signs are rotten or have pieces missing (which not only makes it difficult to see, but also does not live up to the standards or our department or city). I would like to replace all the signage to a standard design made from either recycled plastic or HDU (High Density Urethane). Also I would like to add some wayfinding signage at Maclean to lead people to the different areas of the park (youth soccer, adult soccer, youth softball, adult softball, etc.)

Supplemental Information:

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

GENERAL PROJECT FUND CIP PROJECT DETAILS

2 PED	Annual Sidewalk Repairs	GP
--------------	--------------------------------	-----------

Project Type		Sidewalks					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Year	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No	36,000	72,000	108,000	144,000		360,000
Design	0						
Construct							
Other	0						

Description :
Annual allotment of \$35,000 to repair sidewalks on public property. This project does not include sidewalks on homeowner property which is the responsibility of the homeowner.



Estimated Project Cost:	Original	Revised
Design		0
Construct	35,000	40,000
Other		0
Total	35,000	40,000

Base CCI	249.5	Increase	1.04
Current CCI	259.7		
Submitted	2014		

Assigned: Assistant City Manager

Funding: General Projects Fund

Justification
Numerous repairs of public owned sidewalks are in need of repair.

Supplemental Information:
Sidewalks repairs to N. Yaupon will continue until it is complete.

Impact of capital investment on operating budget:

No direct maintenance dollars being spent on these sidewalks, therefore there is no impact.

Estimated Useful Life of Capital Investment:

15 Years

GENERAL PROJECT FUND CIP PROJECT DETAILS

252 FP	Dog Park	GP
---------------	-----------------	-----------

Project Type	Facility
Strategic Plan	Enhance Quality of Life

Financial Plan							
	Prior Years	Projected					Total
	No	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Design	25,000	35,000					60,000
Construct	0		380,000	380,000			760,000
Other	0						

Description :

Complete construction documents and construct a dog park that includes a separate large and small dog area and a number of park elements such as benches, paths, shade structures, water features, drinking fountains, etc. This project may necessitate the temporary relocation of the skatepark.



Estimated Project Cost:	Original	Revised
Design	35,000	35,000
Construct	755,000	755,000
Other		<u>0</u>
Total	790,000	790,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Parks & Recreation Director

Funding: General Obligation Bond

Justification

There is a need for a quality dog park facility in Lake Jackson. Many citizens do not have a safe area to allow their dogs to be off leash. If the best location for the Dog Park is confirmed to be behind the Recreation Center, the skatepark would need to be relocated to a temporary location until we are able to construct a permanent park in the future.

Supplemental Information:

Demolition and Site Prep	46,594	
Grading and Drainage	184,863	
Hardscape	92,230	
Dog Spray Ground (includes electrical)	149,563	
Pavilions	72,500	755,000
Fence	60,250	
Irrigation / Water Supply	76,250	
Planting	34,074	
Site Furnishings	37,938	

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

1601 DR	BRA Study - Cost Share	GP
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Project Type	Engineering
Strategic Plan	Enable Growth

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	0						
Construct	0						
Other	0	25,000					

Description :
 TWBD is awarding another fund grant if Local Partners can meet a matching contribution for Phase II study of the Brazos River watershed from the Richmond gauge to the Gulf of Mexico. On October 5, 2015 the City Council approved the City's Commitment and inter-local agreement for its \$25,000 contribution to the study.



Estimated Project Cost:	Original	Revised
Design		0
Construct		0
Other	25,000	25,000
Total	25,000	25,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: City Engineer

Funding: General Projects Fund

Justification

Lake Jackson can benefit by receiving the best available quantifiable overflow (hydrograph) from the Brazos River which in turn can be used to further tweak our model if necessary or confirm what we have done on the Bastrop Bayou Mapping.

Supplemental Information:

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

GENERAL PROJECT FUND CIP PROJECT DETAILS

1605 F	Fire Hose Replacement	GP
---------------	------------------------------	-----------

Project Type	Other
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	0						
Construct	0						
Other	0	25,000					

Description :
 Replace aging fire hose and hose that has failed hose testing. Propose to replace aging fire hose; failed hose and have adequate spare hose available in case of emergency.

	Estimated Project Cost:			<u>Original</u>	<u>Revised</u>
	Design				
	Construct				
	Other		25,000	<u>25,000</u>	
	Total		<u>20,000</u>	<u>25,000</u>	
	Base CCI	259.7	Increase		1.00
	Current CCI	259.7			
	Assigned: Fire Marshal				
	Funding: General Projects Fund				

Justification

Supplemental Information:

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

GENERAL PROJECT FUND CIP PROJECT DETAILS

2 OT

Demo of Condemned Buildings

GP

Project Type		Drainage					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance	No						
Design	0						
Construct	0						
Other	75,000	20,000	20,000	20,000	20,000	20,000	175,000

Description :

Housing demolition.

**This Structure is in a
DANGEROUS CONDITION
and has been
CONDEMNED
Its Use is Prohibited By**

Estimated Project Cost:	Original	Revised
Design		0
Construct		0
Other	20,000	21,000
Total	20,000	21,000

Base CCI	249.5	Increase	1.04
Current CCI	259.7		

Assigned: Public Works Director

Funding: General Projects Fund

Justification

Appropriation for condemnations that may occur where property owners fail to demolish structure as ordered. Costs incurred by the city are assessed to the owner and a lien placed against the property. Residential structures are around \$5,000 each. In the CDBG area this is an eligible use for CDBG funds. By the county tax roles we estimate that there are at least 50 residential structures that would meet our criteria for inspections.

Supplemental Information:

Estimated budget needed for program: \$50,000 per year and full-time inspector over program.

Impact of capital investment on operating budget:

No impact, these funds are set aside as contingency in case they are needed.

Estimated Useful Life of Capital Investment:

N/A

GENERAL PROJECT FUND CIP PROJECT DETAILS

177 F	Repaint Fire Station No. 1	GP
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Project Type		Facility					
Strategic Plan		Enable Growth					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	0						
Construct	0						
Other	0	20,000					

Description :
 Fire Station No. 1 is nine years old and the paint is beginning to fade. The red and yellow colors on the building should be painted first. Some areas need immediate attention to keep the building looking new.



Estimated Project Cost:		<u>Original</u>	<u>Revised</u>
Design			0
Construct			0
Other	15,000		20,000
Total	15,000		20,000

Base CCI	237.4	Increase	1.09
Current CCI	259.7		

Assigned: Fire Marshal

Funding: General Projects Fund

Justification

As stated colors are fading and starting to show age.

Supplemental Information:

Fire station built in 2005. Experience dictates that station should be painted every 5 years. The paint on the station is the original paint finish.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

GENERAL PROJECT FUND CIP PROJECT DETAILS

1613 FG	Artificial Range Tee	OT
----------------	-----------------------------	-----------

Project Type	Fac-Golf
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance							
Design	0						
Construct	0						
Other	0	18,000					

Description :
Install permanent artificial hitting surface the width of the range tee line and six feet in width. Would be able to hit irons and woods off of it.



Estimated Project Cost:	Original	Revised
Design		0
Construct		0
Other	17,774	18,000
Total	17,774	18,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Finance Director

Funding: Other

Justification

Proposed by The Wilderness Management. Reduce the amount days the driving range is closed due to tee line being to wet and not available to hit range balls. Also will alleviate the heavy wear on the existing natural grass hitting surface by allowing us to utilize the artificial surface more often.

Supplemental Information:

Improve revenue earnings potential with having the range availbe on more days despite rain and wet conditions.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: 10 years

GENERAL PROJECT FUND CIP PROJECT DETAILS

1614 FG	Replace Reach-In Freezer In Cart Storage Area	OT
----------------	--	-----------

Project Type	Fac-Golf
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance							
Design	0						
Construct	0						
Other	0	4,000					

Description :
 Purchase 1 Reach-in, two section, 48 cubic feet capacity, 6 adjustable shelves, digital temperature display, electronic control, auto defrost, temperature range 32 to 50 degrees, stainless steel exterior and interior, 115v/60/1,1/2 hp, 9.4 amps, NEMA 5-15P,ETL, Energy Star, 3 year limited warranty, 5 year compressor warranty.



<u>Estimated Project Cost:</u>		<u>Original</u>	<u>Revised</u>
Design			0
Construct			0
Other		3,605	4,000
Total		3,605	4,000

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Finance Director

Funding: Other

Justification

Proposed by The Wilderness Management. Previous exterior unit went out of service in June of 2015 and costs to repair the unit were more than the unit was worth with very limited warranty. Need to replace for adequate freezer storage of food & beverage items.

Supplemental Information:

Reduce short term cost to repair and maintain existing unit. Will assist in the maintenance and proper storage of frozen food inventory on hand.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: 10 years

GENERAL PROJECT FUND CIP PROJECT DETAILS

1615 FG	Range Ball Washer	OT
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Project Type	Fac-Golf
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance							
Design	0						
Construct	0						
Other	0	3,000					

Description :
 Replace current range ball washing machine that is 12 years old.



Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		2,900	3,000
Total		2,900	3,000
Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Finance Director

Funding: Other

Justification
 Proposed by The Wilderness Management. Existing range ball washer needs to be replaced due to the equipment failure rate, cost to fix/maintain significant areas of rust and normal wear from 12 years of usage.

Supplemental Information:

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: 10 years

GENERAL PROJECT FUND CIP PROJECT DETAILS

1616 FG	Outdoor BBQ Smoker/Grill	OT
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Project Type	Fac-Golf
Strategic Plan	Maintain Infrastructure

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance							
Design	0						
Construct	0						
Other	0	3,000					

Description :
 Purchase One BBQ Smoker/Grill with removable racks. Fully welded Pit with all seams continuously welded. Constructed of 1/4 Steel Pipe and Plate. Starpped chamber doors to contain smoke, dual 3" Multi-Zone Temperature Gauges, Pot warmer on fire box, Steel wagon wheels, 2" Grease Drain w/pail Hood, log grate in Firebox, #9 3/4 pressed framed grating for cooking surfaces, 2.5" round tubing for legs, 3 coats of high temp paint in BBQ Black.



Estimated Project Cost:		Original	Revised
Design			0
Construct			0
Other		3,000	3,000
Total		<u>3,000</u>	<u>3,000</u>

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Finance Director

Funding: Other

Justification

Proposed by The Wilderness Management. Existing charcoal grill is beyond repair due to rust and age. Need to purchase grill with smoker and firebox so we can cook our own brisket, sausage, pork, and smoked meats and not have to purchase outside catered food for events.

Supplemental Information:

This smoker/grill will allow us to significantly improve our menu offerings and also capture additional large volume BBQ sales to special events and golf outings. .

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: 10 years

GENERAL PROJECT FUND CIP PROJECT DETAILS

1617 FG	Replace Keg Cooler In F & B	OT
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Project Type		Fac-Golf					
Strategic Plan		Maintain Infrastructure					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt Issuance							
Design	0						
Construct	0						
Other	0	1,300					

Description :
 Stylish black cabinet with reversible stainless steel door, removable drip tray, chrome guard rail, and textured serving countertop. Spacious interior can accommodate full-size kegs (15.5 gallon), 1/4 beer barrels (7.75 gallon), and 5 gallon kegs. Includes a two faucet draft beer dispense system with everything needed to dispense two domestic D system kegs. 33" x 20" x 25-1/2". Warranty 1 year labor, 1 year parts, 5 years compressor.



Estimated Project Cost:	Original	Revised
Design		0
Construct		0
Other	1,250	1,300
Total	1,250	1,300

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Finance Director

Funding: Other

Justification

Proposed by The Wilderness Management. Existing keg cooler is faulting at a high rate with increased cost to repair. Existing Unit Shows corrosion on cooling coils and erosion on inside coils.

Supplemental Information:

Replace existing unit with two tap top offers additional selection item for draft beer.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment: 10 years

Utility Projects provides funding for a wide variety of water and sewer projects. These major projects are significant in cost but less than the amount requiring a bond issue. The sources of revenue in this fund are transfers from the Utility Fund and interest income and in rare cases from the General Fund. It is the policy of the City to transfer positive budget variances in the Utility Fund to the Utility Projects Fund, once the minimum Utility Fund balance is achieved.

A fund balance of \$500,000 is the regular goal for this fund. Based on our FY 2015-16 budget the balance available will be \$773,394. At the April 25, 2016 capital projects workshop City Council proposed an allocation of \$100,000 for an unspecified project(s) from the fund in 2016-2017. The balance would be held to respond to emergency repairs. The Council also discussed issuing a series of revenue bonds over the next 5 years to address the backlog of utility projects.

In late 2016 the plan is to sell \$3.0 million in revenue bonds. This is dedicated to extending sewer to the Airport/Alden area. In 2017 another \$5.0 million in revenue bonds would be sold for various utility projects. Then in 2019 another \$5.0 million would be sold to replace the Oak Drive water tower, drill a new water well, and complete several other projects. In time the hope is that the new rate structure will generate enough revenue to allow year-end transfers to this fund.

UTILITY PROJECTS FUND

Vision Process

One of the FY2006-07 goals set by City Council was to:

Reorganize the C.I.P. Document

- Break into Maintenance and Capital
- Prioritize Items
- Modify Timelines (1 yr, 3-5, 5-10, 10+)

This goal was under the objective to “Reorganize CIP document to better prioritize projects”. This was under the Vision Element to “Maintain Infrastructure”.

This goal was accomplished in large part as the result of an April 9, 2007 C.I.P. Workshop with City Council. Working with staff, City Council rated and prioritized projects in two areas; “Capital” and “Maintenance Projects”. Those were then combined into one set of priorities. Then based on their rating, projects were placed in categories of 1-3 years, 3-5 years, 6-10 years, and “future bond issues.” In April of 2016, City Council held its 10th annual C.I.P. Workshop to continue the efforts of its visioning process.

IMPACT ON OPERATING BUDGET

There is \$100,000 of projects proposed for FY16-17 from this fund. The balance is being held to respond to emergency repairs if needed. The hope is that the new utility fee rate structure will generate enough revenues to allow us to resume year end transfers to this fund.

SPECIAL NOTE:

The Brazos River Flood and the cost to fight and to recover from it will potentially affect this fund. During this budget process City Council will discuss our recovery efforts and how they may affect this fund.

UTILITY PROJECT FUND ANTICIPATED CASH FLOW

RESOURCES	ACTUAL 2012 - 13	ACTUAL 2013 - 14	ACTUAL 2014 - 15	ESTIMATED 2015 -16	PROPOSED 2016-17
Cash Balance	\$ 943,964	\$ 1,029,161	\$ 890,484	\$ 622,194	\$ 773,394
Revenues					
Interest Income	4,552	1,287	1,257	1,200	1,000
Transfer from Utility Fund	175,000	300,000	0	150,000	
Transfer from General Fund	0	0	100,000	750,000	
Contributions & Donations	0	0	0		
Total Revenues	179,552	301,287	101,257	901,200	1,000
Total Resources	\$ 1,123,516	\$ 1,330,448	\$ 991,740	\$ 1,523,394	\$ 774,394
EXPENDITURES	ACTUAL 2012 - 13	ACTUAL 2013 - 14	ACTUAL 2014 - 15	ESTIMATED 2015 -16	PROPOSED 2016-17
Previously Approved Projects	\$ 94,355	\$ 439,964	\$ 369,546	\$ 750,000	\$ 0
Additional Proposed Projects					100,000
Total Expenditures	94,355	439,964	369,546	750,000	100,000
Ending Cash Balance	\$ 1,029,161	\$ 890,484	\$ 622,194	\$ 773,394	674,394

UTILITY PROJECT FUND PROJECT HISTORY

EXPENDITURES	BUDGET								PROJECT
	YEAR	PROJECT	PRIOR	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	ACTUAL
	APPROVED	BUDGET	YEARS	2012 - 13	2013 - 14	2014 - 15	2015-16	2016-17	TOTALS
Completed Projects									
WATER PROJECTS:									
Meter Replacement Program	02-09	\$ 811,000	\$735,240		\$109,936				\$ 845,176
Fence at Beechwood Tower	12-13	38,000		17,000					17,000
HWY 332 Balsam tower water main	12-13	125,000			90,800				90,800
Ground Storage Tank Maint	12-13	42,000		35,010					35,010
Drought related driveway repairs		124,500			124,428				124,428
Scada Radio	14-15	95,000				132,413			132,413
Copper treatment	14-15	82,000				53,750			53,750
Chlorine Addition	14-15	55,000				43,574			43,574
Ground Storage Level Transmitters	14-15	50,000				34,770			34,770
Ground Storage Tank Access	14-15	25,000				19,080			19,080
Beechwood Elevat Tank Rehabilitation	15-16	750,000					750,000		750,000
Total Water Projects		\$2,197,500	\$735,240	\$ 52,010	\$325,164	\$283,587	\$750,000		\$2,146,001
SEWER PROJECTS:									
Smoke test residential houses-	12-13	\$ 10,000							
Lift Station 9A	12-13	20,000		19,500					19,500
Waterline at Dow Tower	12-13	40,000		22,845					22,845
Palm Lane Sewer					114,800				114,800
Huisache Emergency Sewer Repair	14-15	54,000				57,234			57,234
Sanitary Sewer Rehabilitation	16-17	100,000						100,000	
N Shady Oaks /plantation	14-15	32,000				28,726			28,726
Total Sewer Projects		\$ 256,000		\$ 42,345	\$114,800	\$ 85,959		\$100,000	\$ 243,104
Total Water and Sewer Projects		\$2,453,500	\$735,240	\$ 94,355	\$439,964	\$369,546	\$750,000	\$100,000	\$2,389,105

UTILITY PROJECT FUND CAPITAL IMPROVEMENT PLAN

This plan is designed to set Capital Project priorities for the future, and to designate projects that will soon need to appear on the plan. This plan includes projects that may be funded from several sources, including bond issues.

As part of the annual budget and visioning process, the City Council and City Staff meet to review and discuss each of the projects appearing on the plan. At this meeting priorities and estimated costs are reassessed and new projects are discussed and added to plan.

To help everyone understand the details of each particular project on the five year plan, a Capital Improvement Plan book was created. This book has several pages dedicated to each project. It gives a full description of the project, details on estimated cost, and who proposed the project and why.

Citizen input is received throughout the year and requested projects are considered during budget preparation. Citizens are also given an opportunity to provide their input at all budget workshops and hearings.

After all capital projects budget workshops and public hearings, the five-year Capital Improvement Plan is adopted as part of the annual budget.

Utility Projects Capital Investment Plan

Page	Proj No.	Project Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
218	SEW-090	Extension of Sewer to Airport	RB \$ 3,000,000					
219	1609 SEW	Force Main from Lift Station 25	ST \$ 2,400,000					
218	SEW-090	Extension of Sewer to Airport	ST \$ 1,500,000					
229	1607 SEW	Sanitary Sewer Rehabilitation	UP \$ 100,000	UP \$ 500,000	UP \$ 500,000	UP \$ 500,000	UP \$ 500,000	UP \$ 500,000
227	1605 SEW	Force Main from Lift Station 1		RB \$ 2,100,000				
215	SEW-087	Renovation of Lift Station 25					RB \$ 1,000,000	
228	1606 SEW	Lift Station 6 Improvements		RB \$ 415,000				
224	SEW-096	Plantation Drive Sewer		RB \$ 365,000				
221	SEW-093	Huisache Sewer		RB \$ 305,000				
223	SEW-095	Lift Station No. 6		RB \$ 285,000				
314	1604 WAT	Dow Water Tower 10" Water Main Replacement		RB \$ 255,000				
220	SEW-092	Persimmon, 100 Block		RB \$ 250,000				
222	SEW-094	Lift Station No. 7		RB \$ 230,000				
210	SEW-081	Pin Oak / Pin Oak Court		RB \$ 120,000				
203	SEW-072	Clover Sewer Line Replacement		RB \$ 120,000				
200	SEW-068	Azalea			UP \$ 120,000			
243	WAT-034	Meter Replacement (every other year)		UP \$ 100,000				
282	WAT-091	Persimmon				RB \$ 100,000		
277	WAT-086	Ironwood				RB \$ 90,000		
212	SEW-083	Shady Oaks Lane		RB \$ 90,000				
237	WAT-013	Clover			RB \$ 80,000			
225	SEW-097	Sycamore Sewer		UP \$ 45,000				
308	WAT-134	Oak Drive Elevated Tank				RB \$ 2,440,000		
219	SEW-091	DCWRC 20YR Rehab (add detail)				RB \$ 1,400,000	RB \$ 2,715,000	
311	WAT-138	New Water Well				RB \$ 965,000		
309	WAT-135	Water Well Replacement (every 4th year)				RB \$ 635,000	RB \$ 2,540,000	

Utility Projects Capital Investment Plan

Page	Proj No.	Project Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
244	WAT-043	Repaint Tanks (every 3rd year)				RB \$ 550,000	RB \$ 1,100,000	RB \$ 550,000
299	WAT-118	Forest Drive, 200 & 300 blocks				RB \$ 300,000		
192	SEW-006	Center Way - Narcissus to End Going East				RB \$ 220,000		
248	WAT-049	Chestnut 100 & 200 Blocks				RB \$ 170,000		
246	WAT-047	Carnation 100-300 Block				RB \$ 160,000		
239	WAT-016	Center Way - Narcissus to Sycamore				RB \$ 90,000		
298	WAT-116	Garland Court				RB \$ 70,000		
256	WAT-058	Sweetgum Ct.				RB \$ 70,000		
296	WAT-112	Jasmine 400 Block				RB \$ 50,000		
268	WAT-075	Crepe Myrtle Ct.				RB \$ 40,000		
240	WAT-017	Oyster Creek Court				RB \$ 40,000		
250	WAT-051	Leeder Ct.				RB \$ 30,000		
204	SEW-073	Forest Lane / Forest Court				RB \$ 30,000		
216	SEW-088	Local Lift Station Renovations (every 4th year)				RB \$ 612,000	RB \$ 255,000	
275	WAT-084	Huisache				RB \$ 385,000		
252	WAT-054	Petunia				RB \$ 250,000		
257	WAT-059	Sycamore 100 block				RB \$ 140,000		
209	SEW-079	Persimmon				RB \$ 140,000		
207	SEW-076	Laurel				RB \$ 140,000		
205	SEW-074	Hyacinth				RB \$ 125,000		
211	SEW-082	Redbud Lane				RB \$ 120,000		
202	SEW-070	Cardinal				RB \$ 115,000		
238	WAT-014	Hyacinth				RB \$ 85,000		
247	WAT-048	Blackgum Court				RB \$ 80,000		
214	SEW-085	Willow Court				RB \$ 75,000		
235	WAT-011	Cardinal				RB \$ 65,000		

Utility Projects Capital Investment Plan

Page	Proj No.	Project Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
196	<u>SEW-054</u>	Pecan Lane				RB \$	65,000	
280	<u>WAT-089</u>	Oleander & Oleander Court				RB \$	55,000	
272	<u>WAT-081</u>	Greenbriar				RB \$	50,000	
198	<u>SEW-056</u>	Huisache Street				RB \$	40,000	
197	<u>SEW-055</u>	Huisache Court				RB \$	35,000	
276	<u>WAT-085</u>	Huisache Court				RB \$	30,000	
242	<u>WAT-033</u>	Water System Expansion Northwest Phase 2						RB \$ 4,380,000
315	<u>1608 WAT</u>	Distribution Rehabilitation Program		UP \$	500,000	UP \$	500,000	UP \$ 500,000
313	<u>1603 WAT</u>	Water Meter Replacement Program						RB \$ 1,440,000
193	<u>SEW-049</u>	Northeast Master Lift Station & Main						RB \$ 1,100,000
226	<u>1601 SEW</u>	Wastewater Master Plan						UP \$ 1,100,000
274	<u>WAT-083</u>	Huckleberry						RB \$ 640,000
269	<u>WAT-078</u>	Dogwood						RB \$ 520,000
301	<u>WAT-122</u>	Daffodil, 100-500 Block						RB \$ 470,000
312	<u>1602 WAT</u>	Water Master Plan						UP \$ 450,000
285	<u>WAT-095</u>	Southern Oaks						RB \$ 370,000
303	<u>WAT-129</u>	Banyan, 100-400 Block						RB \$ 360,000
194	<u>SEW-050</u>	Yaupon Sewer Main Extension						RB \$ 360,000
249	<u>WAT-050</u>	Corkwood 100 & 200 Block						RB \$ 280,000
245	<u>WAT-044</u>	Yaupon Water Main Extension						RB \$ 280,000
305	<u>WAT-131</u>	Arrowwood, 100, 200 & 300 Block						RB \$ 270,000
278	<u>WAT-087</u>	Lotus						RB \$ 260,000
306	<u>WAT-132</u>	Almond, 100 & 200 Block						RB \$ 250,000
213	<u>SEW-084</u>	Southern Oaks						RB \$ 230,000
283	<u>WAT-093</u>	Raintree						RB \$ 220,000
284	<u>WAT-094</u>	S. Yaupon						RB \$ 190,000

Utility Projects Capital Investment Plan

Page	Proj No.	Project Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
270	WAT-079	Forest Oaks						RB \$ 180,000
300	WAT-119	E. Hwy 332; 400, 500 & 900 Blocks						UP \$ 170,000
265	WAT-072	Chestnut						RB \$ 170,000
259	WAT-063	Wisteria 100, 500, 600 Blocks						RB \$ 170,000
236	WAT-012	Willow Dr - Persimmon to Redbud						RB \$ 170,000
289	WAT-101	Tulip Trail						RB \$ 160,000
273	WAT-082	Hickory						UP \$ 150,000
253	WAT-055	Poinsettia 100-400 Block						UP \$ 150,000
295	WAT-111	Larkspur						RB \$ 140,000
258	WAT-062	White Oak & White Oak Ct.						RB \$ 140,000
287	WAT-097	Talisman						UP \$ 130,000
281	WAT-090	Pansy Path						UP \$ 130,000
262	WAT-069	Bougainvillea						UP \$ 130,000
208	SEW-077	Lily						UP \$ 130,000
304	WAT-130	Aster Lane, 100 Block						UP \$ 120,000
267	WAT-074	Cottonwood						UP \$ 120,000
199	SEW-067	Aster Lane						UP \$ 120,000
286	WAT-096	Sugar Cane Trace						UP \$ 110,000
266	WAT-073	Coffee						UP \$ 110,000
255	WAT-057	Sage						UP \$ 110,000
234	WAT-009	OCD - Yaupon to Forest Drive						RB \$ 110,000
233	WAT-008	OCD - Circle Way to Yaupon						RB \$ 110,000
290	WAT-102	This Way, 400 Block						UP \$ 100,000
261	WAT-068	Balsam						UP \$ 100,000
291	WAT-104	Sweetgum Court						UP \$ 90,000
263	WAT-070	Buttercup						UP \$ 90,000

Utility Projects Capital Investment Plan

Page	Proj No.	Project Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
195	<u>SEW-053</u>	Odor Control Improvement						UP \$ 90,000
294	<u>WAT-109</u>	Lotus, 500 Block						UP \$ 80,000
264	<u>WAT-071</u>	Cacao						UP \$ 80,000
241	<u>WAT-031</u>	S Cedar Water Improvements						UP \$ 80,000
307	<u>WAT-133</u>	Winding Way, 421 to 433						UP \$ 70,000
292	<u>WAT-105</u>	Rose Trail						UP \$ 70,000
260	<u>WAT-067</u>	Avocado Court						UP \$ 70,000
302	<u>WAT-127</u>	Bluebell Court						UP \$ 60,000
297	<u>WAT-115</u>	Hickory, 300 Block						UP \$ 60,000
279	<u>WAT-088</u>	Nasturtium						UP \$ 60,000
206	<u>SEW-075</u>	Iris						UP \$ 60,000
293	<u>WAT-106</u>	Oak Hollow Circle						UP \$ 50,000
288	<u>WAT-098</u>	Thistle Court						UP \$ 50,000
254	<u>WAT-056</u>	Poplar Court						UP \$ 50,000
251	<u>WAT-052</u>	Lotus Court						UP \$ 30,000
271	<u>WAT-080</u>	Garland/Heather Lane						UP \$ 20,000
Utility Project Total			\$ 7,000,000	\$ 4,680,000	\$ 1,000,000	\$ 8,750,000	\$ 8,422,000	\$ 21,905,000

FUNDING TIMELINE		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Future
FUNDING SOURCES		\$ 7,000,000	\$ 5,000,000		\$ 5,000,000	\$ 5,000,000	
Utility Projects Fund		\$ 100,000	\$ 145,000	\$ 1,000,000	\$ 1,220,000	\$ 1,000,000	\$ 5,590,000
Revenue Bond		\$ 3,000,000	\$ 4,535,000	-	\$ 7,530,000	\$ 7,422,000	\$ 16,315,000
Sales Tax		\$ 3,900,000	-	-	-	-	-
Total Project Costs		\$ 7,000,000	\$ 4,680,000	\$ 1,000,000	\$ 8,750,000	\$ 8,422,000	\$ 21,905,000

UTILITY PROJECT FUND CIP PROJECT DETAILS

90 SEW	Extension of Sewer to Airport	RB
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Project Type	Sewer						
Strategic Plan	Enable Growth						
Financial Plan							
	Prior Years	Projected					Total
		FY 15-16					
Debt	Yes						
Design	0	400,000					
Construct	0	3,800,000					
Other	0	300,000					

Description :
 Project entails providing a phased approach to providing utilities to the airport. Approximately \$4.5 million would be committed to construct main trunk lines, lift stations, and force mains back to our existing plant required to extend service to the TDCJ unit, airport, and Lake Jackson Business Park. This will allow TDJC to get out of the "sewage" business and provide the flow needed to have a functioning system for the airport and the Lake Jackson Business Park. SEW-51 and SEW-52 have been incorporated into this project and have been deleted from the CIP.



Estimated Project Cost:	Original	Revised
Design	400,000	400,000
Construct	3,800,000	4,020,000
Other	300,000	320,000
Total	4,500,000	4,740,000

Base CCI	245.9	Increase	1.06
Current CCI	259.7		

Assigned: Public Works Director

Funding: Revenue Bond

Justification

Project will open up several hundred acres of property for commercial-industrial development. It promotes the growth of the airport and gets the second phase of utilities in place. The project will also aid in the development of the 200+ acres in Alden slated for commercial development in its north boundary.

Supplemental Information:

The City would ask the County, Alden and TDCJ to donate lift station sites, ROW's and easements required for these facilities. We expect permitting and construction to take about 2 to 3 years.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

UTILITY PROJECT FUND CIP PROJECT DETAILS

F 1609	Replace Force Main from Lift Station 25	ST
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Project Type	Sewer
Strategic Plan	Enable Growth

Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	0	200,000					200,000
Construct	0	2,200,000					2,200,000
Other	0						

Description :
Master Lift Station #25 located at the Mall serving a large portion of the current NE Lake Jackson and Northwood Subdivision and the remaining growth area north east of SH 288 to the City Limits.

<u>Estimated Project Cost:</u>	<u>Original</u>	<u>Revised</u>
Design	200,000	200,000
Construct	2,200,000	2,200,000
Other		<u>0</u>
Total	<u>2,400,000</u>	<u>2,400,000</u>

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

<u>Assigned:</u>	City Engineer
	Public Works Director

<u>Funding:</u>	Half-Cent Optional Sales Tax
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Justification

The project would provide the needed pumping capacity for the current development expansion of hotels and businesses around the mall and the full build out of the future northeast growth area.

Supplemental Information:

Proposed project is the replacement of an existing 15,000 LF of 12" HDPE forcemain. The pipe is a 1st generation product reaching its useful life both in material and in flow capacity. The condition hampers the existing lift station pumping condition. The project proposes to install a 16" - 24" HDPE forcemain either along the existing easements to the DC WWTP or in a tandem alignment with the new North Airport Sewer system.

Impact of capital investment on operating budget:

Decrease Maintenance Repairs to Line Failures

Estimated Useful Life of Capital Investment:

50 Years

UTILITY PROJECT FUND CIP PROJECT DETAILS

90 SEW

Extension of Sewer to Airport

RB

Project Type		Sewer					
Strategic Plan		Enable Growth					
Financial Plan							
	Prior Years	Projected					Total
		FY 15-16					
Debt	Yes						
Design	0	400,000					
Construct	0	3,800,000					
Other	0	300,000					

Description :

Project entails providing a phased approach to providing utilities to the airport. Approximately \$4.5 million would be committed to construct main trunk lines, lift stations, and force mains back to our existing plant required to extend service to the TDCJ unit, airport, and Lake Jackson Business Park. This will allow TDJC to get out of the "sewage" business and provide the flow needed to have a functioning system for the airport and the Lake Jackson Business Park. SEW-51 and SEW-52 have been incorporated into this project and have been deleted from the CIP.



Estimated Project Cost:

	Original	Revised
Design	400,000	400,000
Construct	3,800,000	4,020,000
Other	300,000	320,000
Total	<u>4,500,000</u>	<u>4,740,000</u>

Base CCI	245.9	Increase	1.06
Current CCI	259.7		

Assigned: Public Works Director

Funding: Revenue Bond

Justification

Project will open up several hundred acres of property for commercial-industrial development. It promotes the growth of the airport and gets the second phase of utilities in place. The project will also aid in the development of the 200+ acres in Alden slated for commercial development in its north boundary.

Supplemental Information:

The City would ask the County, Alden and TDCJ to donate lift station sites, ROW's and easements required for these facilities. We expect permitting and construction to take about 2 to 3 years.

Impact of capital investment on operating budget:

Estimated Useful Life of Capital Investment:

UTILITY PROJECT FUND CIP PROJECT DETAILS

1607 SEW	Sanitary Sewer Rehabilitation	UP
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Project Type		Sewer					
Strategic Plan		Enable Growth					
Financial Plan							
	Prior Years	Projected					Total
		FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Debt	No						
Design	0	100,000		500,000	500,000	500,000	1,100,000
Construct	0						
cont.	0						0

Description :

This project is a pro-active approach to maintaining wastewater collection infrastructure. Failed sanitary sewer systems cause infiltration and inflow, which requires increased capacity needs at the wastewater treatment plant and lift stations.



Estimated Project Cost:	<u>Original</u>	<u>Revised</u>
Design	1,100,000	1,100,000
Construct		0
Other	-	<u>0</u>
Total	<u>1,100,000</u>	<u>1,100,000</u>

Base CCI	259.7	Increase	1.00
Current CCI	259.7		

Assigned: Public Works Director

Funding: Utility Projects Fund

Justification

Supplemental Information:

Impact of capital investment on operating budget: NA

Estimated Useful Life of Capital Investment: NA

LONG TERM CAPITAL PROJECTS

In June, 2016 City Council adopted the latest 20-year Master Plan. Lake Jackson started as a privately developed, master planned city back in the early 1940's. The original Master Plan for the City was done by Alden Dow, a student of Frank Lloyd Wright. The first residents moved into the City in 1943 and the City incorporated in 1944. Every twenty years the City does a major update of its Master Plan. Every five years or so the Planning Commission reviews the existing Master Plan and makes adjustments when needed.

The new Master Plan was developed using the consultant Kendig Keast Collaborative. Gary Mitchell and his team worked with our City Council, Planning Commission, and an incredible group of volunteers on the Comprehensive Plan Advisory Committee (CPAC). Together they developed the 2016 Master Plan that will help guide our growth for the next 20 years.

Part of that plan is to look at our near term and long term infrastructure and facility needs. Shown below is the "Framework for Action" provided in the new Master Plan.

Framework for Action

The Growth Capacity and Management framework for action is organized in three tiers: (1) Guiding Principles, (2) Goals, and (3) Strategic Action Priorities. These topics are intended to mesh with and support the other aspects of this Comprehensive Plan. The Strategic Action Priorities convey tangible actions that will, in the long run, lead to achievement of the Goals in line with the Guiding Principles.

Guiding Principles

The Comprehensive Plan includes a set of six overall guiding principles, several of which relate to growth and infrastructure:

- GP2:** Lake Jackson will insist on **QUALITY** and long-lasting value in its private development, public facilities and services, and community appearance.
- GP5:** Lake Jackson will be **WELL-MANAGED** through effective long-range and strategic planning, prudent management and allocation of public resources, attention to maintenance and rehabilitation of older streets/infrastructure, and ongoing citizen engagement for setting and accomplishing community priorities.
- GP6:** Lake Jackson will be **GREEN** through sound management of its parks and parkways, responsible stewardship of its water use and waste management, and by staying focused on mature tree cover and preserved open spaces as the physical elements that have always shaped and set apart this master-planned city.

Other guiding principles specifically for the Growth Capacity and Management topic area include:

Lake Jackson will meet the functional needs of residents and businesses (e.g., water supply, waste management, and storm drainage) in a cost-effective manner.

Lake Jackson will, in collaboration with private property owners, make provisions for the timely availability of required public services to lands that remain to be developed in the community's targeted growth areas.

Lake Jackson will provide and maintain adequate, modern sanitary sewer and potable water facilities to serve both existing land uses and planned growth and development.

Lake Jackson will ensure that adequate flood and storm drainage protection to safeguard life and property is provided as new areas are developed.

Framework for Action Continued

Lake Jackson will locate police and fire facilities in the most efficient manner to allow rapid response times.

Lake Jackson will annually allocate sufficient monies to upgrade substandard infrastructure in the community's older neighborhoods.

Goals

1. An orderly progression of phased future development of the community so as to avoid premature extension of municipal facilities and services and the associated operating and maintenance costs.
2. Well-planned and maintained utility infrastructure systems with adequate capacity to support community economic development objectives, the continued integrity of older developed areas, and public health and safety in conformance with applicable federal and state standards.
3. Public safety services that are supported and maintained at the high standard long enjoyed and expected by residents.

Strategic Action Priorities

- ▶ Preparations to fund and design/construct next significant upgrades to key components of the City's water and sanitary sewer systems based on the expected timing for reaching key capacity thresholds as indicated by projected population growth and land development.
- ▶ Prompt resolution of updated floodplain mapping for the Lake Jackson area to reduce uncertainty and confirm the parameters within which future development must be designed in flood-prone areas.
- ▶ Coordinated land use and infrastructure planning to position north-side areas around the SH 288 corridor and new interchange for desired residential, commercial and airport-related development.
- ▶ Expedited rehabilitation of street, drainage and utility infrastructure in the remainder of Downtown to complete the Downtown Lake Jackson revitalization initiative sooner than later.
- ▶ Ongoing and phased reconstruction of local streets and associated storm drainage in older areas of the community.

The plan provides more specifics as well.

In the short-term we want to complete the last of the major projects from the 1995/96 Master Plan that are still viewed as goals for this Master Plan. They include:

- Complete the \$16.0 million in projects authorized by the voters in the May, 2016 Bond Issue. These projects include:
 - \$9.9 million to continue the Downtown Revitalization Project. This will include all or portions of That Way, Circle Way, and North Parking Place.
 - \$1.0 million to build a second two-lane bridge on Plantation Drive over the Flag Lake Channel.
 - \$3.8 million for residential street replacement on all or parts of Oleander, Hickory, South Yaupon, Bois D Arc, and Lotus.
 - \$0.8 million for drainage improvements to the Willow/Blossom/Daisy area.

LONG TERM CAPITAL PROJECTS

- \$0.5 million for a traffic light and right turn lanes at Oak Drive and Circle Way near City Hall.
- Complete the extension of water/sewer lines and facilities to the Airport/Alden Area.
- Resolve FEMA mapping issues for the areas that include Alden, the northern City limits, and the ETJ. LJA Engineering has completed their work and FEMA has “verbally” accepted their recommendations.
- Conduct facility assessments of City Hall, Civic Center, Library, and Recreation Center and consider taking expansion proposals to the voters in the 2019/20 time frame.
- Finish the Parks Master Plan and identify projects to be considered to be funded by the ½ Cent Optional Sales Tax Fund when the Recreation Center is paid off in 2017/18.
- Replace major force mains from lift stations 1 and 25 to the Wastewater Treatment Plant and upgrade these and other lift stations.
- Replace the water tower and water well at the Oak Drive pump station.
- Work with BWA on the new desalination project and consider allocating water for the City’s future needs.

The new Master Plan focuses on our water and sewer system as well. In the short-term this will include:

- Increasing the maximum amount of surface water supply available from BWA from the current 2.0 million gallons per day (MGD) to 3.0 MGD.
- Increasing the groundwater production from the City’s 12 existing well by 0.7 MGD.
- Increasing the productivity of booster pumps in the system by 0.7 MGD.
- Adding 0.45 million gallons of elevated water storage, from the current 2.55 million gallons.
- Adding 0.05 million gallons of ground storage, from the current 4.25 million gallons.

This would take the water system’s capacity to 14,439 connections, or 579 more than the projected need of 13,860 after short-term growth. However, long-term development will involve another 7,065 connections for an ultimate total of 20,925. The upgraded capacity to handle 14,439 connections would need to increase by roughly another 6,500 connections. Potential actions to reach this long-term capacity could include:

- Increasing the maximum amount of surface water supply available from BWA by another 2.5 MGD (to a long-term total of 5.5 MGD).
- Increasing the groundwater production from the City’s 12 existing well by another 3.6 MGD.
- Increasing the productivity of booster pumps in the system by an additional 6.1 MGD.
- Adding another 1.3 million gallons of elevated water storage, for a new total of 4.25 million gallons (the same as the ground water storage total after the short-term upgrades).

LONG TERM CAPITAL PROJECTS

Long-term we will also need to plan for an expansion to our Wastewater Treatment Plant:

Wastewater System Connection and Capacity Outlook

Capacity	Flow	% of Capacity	Connections	Condition
5.85 MGD	--	100%	22,075	Current Permitted by State of Texas
--	3.11 MGD	53%	11,725	Current Actual (May 2016)
--	--	63%	13,860	Current + Short-Term Growth
--	4.39 MGD	75%	16,557	Threshold for Mandated Planning/
--	5.26 MGD	90%	19,868	Design Threshold for Mandated
--	--	99.1%	21,785	Construction With all Long-Term Growth

Other long-term projects for the City include:

- Complete the revitalization of downtown Lake Jackson.
- Continue the ongoing residential street revitalization program.
- Continue the City's ongoing commitment to alternate fuels, such as CNG.

In the end, the Master Plan estimates a 2040 population of 36,100. This would mean finding homes for some 9,250 new residents. We will need some 20,925 water connections by then and the commensurate sewer system to accommodate that growth. While planning for our new residents we must renew our commitment to our existing residents and make sure that the infrastructure and facilities servicing our City are in the best possible condition. The 2016 Master Plan will guide this effort.

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ECONOMIC DEVELOPMENT FUNDS



LAKE JACKSON

City of Enchantment



ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is used to account for the revenue from the half cent sales tax. Voters approved the half-cent sales tax on May 6, 1995 and collection of the tax began in October, 1995. As specified on the ballot the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance, and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. Since its approval the half cent sales tax (Economic Development Fund) has provided funding for:

Outdoor Pool - \$595,865, opened June of 1996. Replaced the forty-year-old outdoor pool with a totally new facility.

Recreation Center - Opened May of 1998. This fund is providing the money for debt service payments on the \$7.3M Certificates of Obligation which were issued to fund the construction of “The Recreation Center-Lake Jackson”. Additionally, this fund directly paid \$288,801 in architect fees and provides an annual subsidy of \$350,000 to the General Fund for the operation of the facility. The board has also approved providing \$600,000 in repairs to the center over a 2 year period, FY11-12 and FY12-13. Additional repairs (to the HVAC and ventilation sock) of \$188,000 were included in the FY13-14 LJDC budget. In FY2014-15, \$249,620 was provided for Recreation Center improvements. In FY15-16, \$218,000 is budgeted to finish the various A/C repairs at the center and to improve Natatorium and Gym lighting (LED).

Civic Center/Plaza - Opened April 1, 2000. This fund is providing the money to pay the debt service on the \$3,250,000 Certificates of Obligation issued to provide the construction funding.

These Certificates have since been refunded but this fund continues to pay its share of the refunding bonds

Youth Sportsplex - Completed in the fall of 1999. This fund provided the money to pay the debt service on \$2.7M Certificates of Obligation issued to provide construction funding. These bonds are now paid off.

Golf Course - This fund provided \$350,000 to pay for the service of the golf course architect. Additionally, the Lake Jackson Development Corporation has approved providing an annual subsidy of up to \$550,000 for Golf Course debt service through the 2022-23 fiscal year. The Wilderness Golf Course opened to the public in May 2004. The Lake Jackson Development Corporation has recommended, and City Council approved \$150,000 be budgeted through the 2014-15 fiscal year to provide a contingency for golf course operational expenses. In FY2015-2016, this contingency is proposed to become \$250,000 annually.

Downtown Revitalization Project - \$600,000 was authorized to hire an engineering and design team to develop a master plan for the replacement of downtown infrastructure. The first and second phases of the downtown project are complete. \$5M in Certificates of Obligation were issued for phase 2. This fund will provide up to \$500,000 a year for 20 years to pay the debt service on the certificates.

A \$2 million Certificate of Obligation was sold in March 2013 to fund Phase 3 (South Parking Place). Also, \$385,000 was provided in FY12-13 to fund the final portion of Phase 2 (This Way from Circle Way to SH332).

Downtown Maintenance - The Lake Jackson Development Board has also approved providing \$50,000 per year for maintenance of new landscaping and walks downtown.

Maclean Jogging Trail - The Lake Jackson Development Board provided \$150,000 to repave drought damage to MacLean Jogging Trail in FY11-12.

ECONOMIC DEVELOPMENT FUND

Park/Golf Course Projects - The LJDC funded \$283,581 in FY14-15 and \$282,000 in FY15-16 to fund various parks and golf course projects. In FY2016-17, \$354,000 is being budgeted mainly for Recreation Center improvements.

Airport/Alden Business Park - We have proposed the Gulf Coast Airport and Lake Jackson Business Park. In FY2013-14, \$1.5 million in debt was sold to help extend water to the airport. This debt was combined with \$1 million in revenue bonds sold in 2014 to fund the initial \$2.5 million water system to service the airport and the several hundred acres of potential business park located east and south of airport.

Also, Council has designated \$4.5 million to provide sewer service to this area. \$3 million will come from revenue bonds. \$1.5 million will come from the LJDC. These bonds will be sold in late 2016.

The initial impetus for the utility extension was to provide water to the county airport. Brazoria County has built a new terminal building and their current well and septic system is inadequate. The County has donated a 4 acre site for us to place the new water facilities.

We have contracted with the Wayne Scott Unit of the Texas Department of Criminal Justice (TDCJ) located just west of the proposed Alden Subdivision to provide water and sewer service to them as well. They will be an important customer for us in this area that will help make this utility expansion affordable. The contract calls for delivery of sewer service by September 2017. Water service will follow at a future date.

This opens the potential for this proposed business park which could encompass several hundred acres in the northern area of the proposed Alden development and the acreage currently controlled by TDCJ around the airport.

Representative Bonnen worked with Brazoria County and the city to get a portion of the TDCJ property sold to the county and also provide for a road and utility easement through the remaining TDCJ property that will connect the airport and Alden.

HEB & Dow Texas Innovations Center - The LJDC sold \$5.5 million in certificates of obligations in late 2014 to fund public infrastructure improvements for the redevelopment of Oak Woods and the HEB project (\$3 million) and the Dow Texas Innovations Center (\$2.5 million). The HEB project is complete. Dow has moved into their new administrative and amenities buildings. The two research and development buildings should both be operational by the end of 2017.

Lift Station 25 Force Main - The LJDC has recommended to fund a \$2.4 million force main project from lift station 25, behind the Brazos Mall, to the Wastewater Treatment Plant. This will increase capacity for this important commercial area and relieve pressure on lift station 25.

2016 Parks & Recreation Projects - Also recommended in FY 2016/17 are various Parks & Recreation projects, which include improvements at the Recreation Center, resurfacing the Jasmine Park tennis courts, and improved park signage throughout the City.

ECONOMIC DEVELOPMENT FUND BUDGET SUMMARY

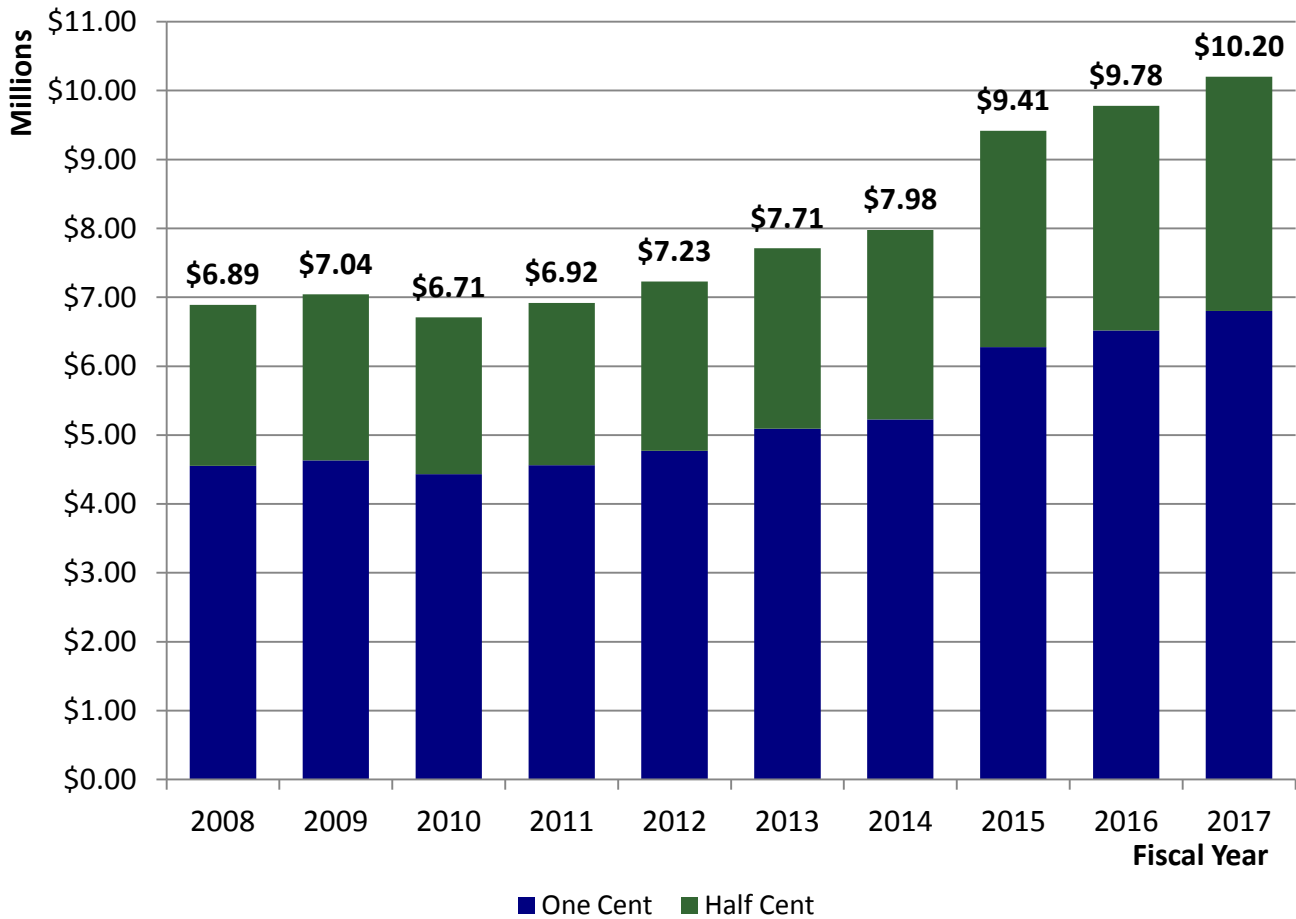
RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 2,412,766	\$ 2,519,354	\$ 2,519,354	\$ 2,470,481
Revenues				
Half Cent Sales Tax	\$ 3,138,233	\$ 3,135,000	\$ 3,260,000	\$ 3,400,000
Interest Income	6,832	13,000	13,000	12,000
	<u>\$ 3,145,066</u>	<u>\$ 3,148,000</u>	<u>\$ 3,273,000</u>	<u>\$ 3,412,000</u>
Total Resources	\$ 5,557,832	\$ 5,667,354	\$ 5,792,354	\$ 5,882,481
EXPENDITURES	ACTUAL 2014-15	BUDGET 2014-15	ESTIMATED 2014-15	PROPOSED 2015-16
Transfer to Econ. Devl. Debt Serv.	\$ 1,518,442	\$ 1,702,812	\$ 1,470,642	\$ 1,622,941
New Bond issue - Force Main	0	0	0	201,900
A/C Replacement Golf Course	3,025	0	0	0
Rec Air Handlers & Controllers	154,600	0	0	0
Rec Center AC Roof Tops	125,956	175,000	242,000	0
Rec Center Natatorium Lighting	0	40,000	40,000	0
S. Parking Place Design	29,137	0	36,131	0
This Way - C/Way to 332	0	0	385,000	0
Rec Center Renovations	0	0	0	190,000
Jasmine Tennis Complex Renovations	0	0	0	65,000
MacLean Park Pavilion Repairs	0	0	0	54,000
Park Facility Signs	0	0	0	45,000
Downtown Maintenance	52,893	50,000	50,000	50,000
Transfer to Golf Debt Service	504,425	498,100	498,100	494,600
Golf Course Operating	300,000	250,000	250,000	250,000
Transfer to General Fund	350,000	350,000	350,000	350,000
Total Expenditures	\$ 3,038,478	\$ 3,065,912	\$ 3,321,873	\$ 3,323,441
Ending Fund Balance	\$ 2,519,354	\$ 2,601,442	\$ 2,470,481	\$ 2,559,040

Lake Jackson Development Corporation Financial Plan

FUND BALANCE	Actual 2013 - 14	Actuals 2014 - 15	Adopted 2015 - 16	Estimated 2015 - 16	Proposed 2016 - 17	Projected 2017 - 18	Projected 2018 - 19	Projected 2019 - 20
REVENUES								
Half Cent Sales Tax								
Interest Income								
Total Revenues	\$2,292,698	\$2,412,766	\$2,519,354	\$2,519,354	\$2,470,481	\$2,560,000	\$2,810,000	\$3,170,000
EXPENDITURES								
Recreation								
Recreation Debt Service								
Transfer to Recreation Operations								
Park Projects Previously Approved								
Total Revenues	\$2,765,998	\$3,145,066	\$3,148,000	\$3,273,000	\$3,412,000	\$3,483,000	\$3,554,000	\$3,626,000
Economic Development								
Downtown Phase 2 -								
Downtown Phase 3 - S. Parking Place Design								
This Way - Center Way to 332								
Downtown Phase 3 - S. Parking Place								
Downtown PUD HEB - 3 million at 20 yrs								
Downtown PUD Dow - 2.5 million at 20 yrs								
Downtown Maintenance								
New Mall Entrance								
Force Main from Lift Station 25 - 2.4 million at 20 yrs								
Ext of Sewer to Airport - 1.5 million at 10 yrs								
Ext of Water to Airport - 1.5 million at 10 yrs								
Subtotal	1,125,037	1,215,983	1,382,812	1,573,888	1,523,821	1,494,309	1,463,453	1,432,065
Golf Course								
Golf Course A/C Replacements								
Golf Course Video Security System								
Bunker Renovations								
Golf Course Debt Service								
Golf Course Operating Reserve								
Subtotal	686,094	807,450	748,100	748,100	744,600	738,800	727,700	721,300
Total Expenditures	2,645,930	3,038,478	3,065,912	3,321,873	3,323,441	3,233,109	3,191,153	3,153,365
Net Revenues (Expenditures)								
ENDING FUND BALANCE	\$2,412,766	\$2,519,354	\$2,601,442	\$2,470,481	\$2,559,040	\$2,810,000	\$3,170,000	\$3,640,000
TARGET FUND BALANCE	1,518,442	1,702,812	1,622,941	1,622,941	1,444,309	1,413,453	1,382,065	680,480
Over/ (under) target balance	\$894,324	\$816,542	\$978,501	\$847,540	\$1,114,731	\$1,396,547	\$1,787,935	\$2,959,520

SALES TAX HISTORY

	Fiscal Year	One Cent Sales Tax	Half Cent Sales Tax	Percentage Growth
	2008	4,553,842	2,337,052	-0.53%
	2009	4,634,553	2,408,688	2.21%
	2010	4,432,443	2,277,196	-4.74%
	2011	4,562,725	2,355,777	3.11%
	2012	4,772,141	2,457,990	4.50%
	2013	5,093,359	2,619,312	6.67%
	2014	5,226,636	2,752,237	3.45%
Actual	2015	6,276,467	3,138,233	18.00%
Projected	2016	6,520,000	3,260,000	3.88%
Budgeted	2017	6,800,000	3,400,000	4.29%



ECONOMIC DEVELOPMENT DEBT SERVICE FUND

The Economic Development Debt Service Fund is used for the accumulation of resources to provide for the payment of principal, interest, and agent fees on debt authorized by the Lake Jackson Economic Development Corporation.

The Economic Development Fund will make a transfer to this fund equal to the required debt service payments.

Current debt includes \$5 million in Certificates of Obligation sold to provide funding for Phase 2 of the Downtown Revitalization Program, \$2.0 million for the construction of South Parking Place (Phase 3 of the Downtown Revitalization Project), \$1.5 million to fund the expansion of the water lines to the airport, and \$3.8 million in refunding bonds. The bonds refunded represent the still outstanding portion of the \$7.3 million Certificates of Obligation issued in June, 1996 to provide funding for the construction of the Recreation Center and the \$5.95 million Certificates of Obligation issued in November, 1997 to provide funding for the construction of the Youth Sportsplex and Civic Center/Plaza.

This Budget (FY 16-17) includes the previously approved funding for the extension of sewer utilities to the northern growth corridor of the City. The extension of utilities will open the area around the airport for commercial and light industrial development. The \$1.5 million obligation will be leveraged with \$3.0 million in utility revenue bonds. Also, recommended for FY 16-17 is \$2.4 million for a new and improved force main from lift station 25 (near the Brazos Mall) to the Wastewater Treatment Plant. This will improve flow and capacity for the Mall and surrounding commercial properties.

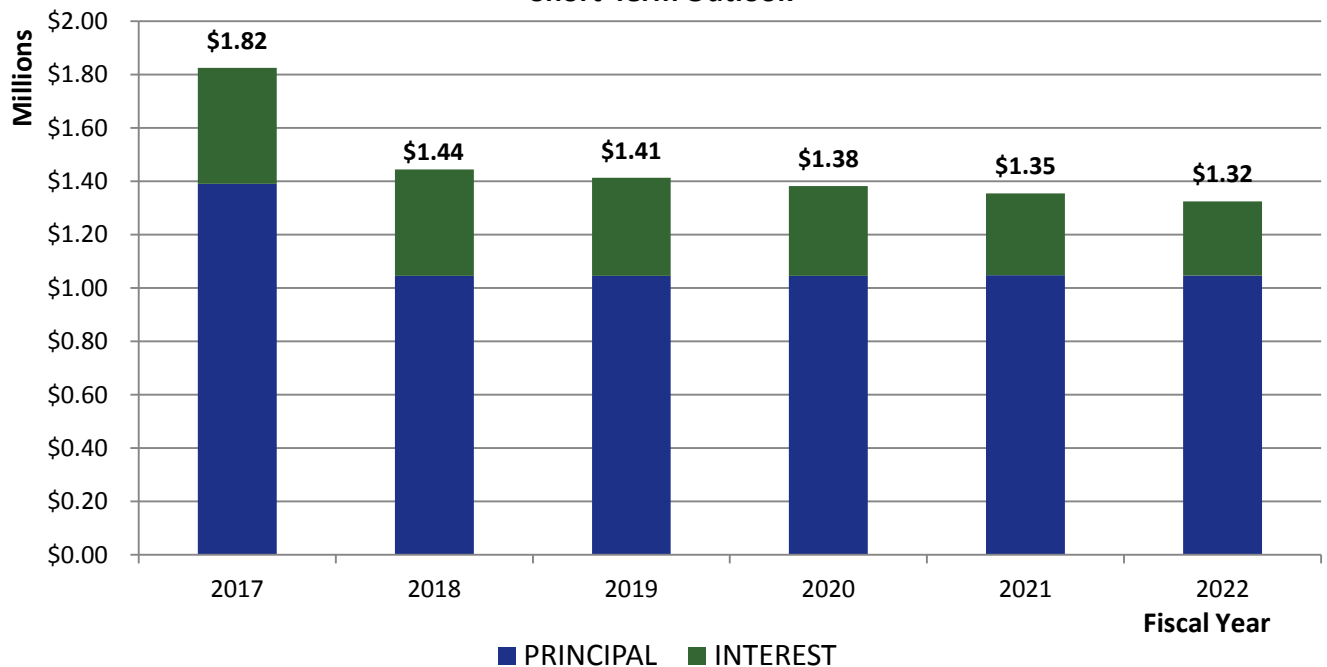
ECONOMIC DEVELOPMENT DEBT SERVICE BUDGET SUMMARY

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	PROPOSED 2016-17
Fund Balance	\$ 1,792	\$ 9,303	\$ 9,303	\$ 0
Revenues				
Transfer from Econ. Devl.	1,518,442	1,702,812	1,470,642	1,824,841
Other Financing Sources	69,571	0	0	0
	1,588,013	1,702,812	1,470,642	1,824,841
Total Resources	\$ 1,589,805	\$ 1,712,115	\$ 1,479,945	\$ 1,824,841
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	PROPOSED 2016-17
Principal	\$ 1,132,361	\$ 1,276,389	\$ 1,161,046	\$ 1,390,407
Interest	378,570	418,060	318,899	434,434
Bond Issue Cost	69,571	0	0	0
Paying Agent Fees	0	8,363	0	0
Total Expenditures	\$ 1,580,502	\$ 1,702,812	\$ 1,479,945	\$ 1,824,841
Ending Fund Balance	\$ 9,303	\$ 9,303	\$ 0	\$ 0

ECONOMIC DEVELOPMENT DEBT SERVICE SCHEDULE

DATE	CURRENT DEBT FISCAL TOTALS		FY 16-17 PROPOSED DEBT FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2016 - 17	1,120,407	302,659	270,000	131,775	1,390,407	434,434	1,824,841
2017 - 18	775,000	276,984	270,000	122,325	1,045,000	399,309	1,444,309
2018 - 19	775,000	255,578	270,000	112,875	1,045,000	368,453	1,413,453
2019 - 20	775,000	233,640	270,000	103,425	1,045,000	337,065	1,382,065
2020 - 21	778,067	212,907	270,000	93,975	1,048,067	306,882	1,354,949
2021 - 22	776,534	193,025	270,000	84,525	1,046,534	277,550	1,324,084
2022 - 23	773,466	172,713	270,000	75,075	1,043,466	247,788	1,291,254
2023 - 24	620,399	154,273	270,000	65,625	890,399	219,898	1,110,297
2024 - 25	617,126	137,586	270,000	56,175	887,126	193,761	1,080,886
2025 - 26	613,189	121,054	270,000	46,725	883,189	167,779	1,050,968
2026 - 27	609,252	104,761	120,000	39,900	729,252	144,661	873,913
2027 - 28	591,216	88,473	120,000	35,700	711,216	124,173	835,389
2028 - 29	587,838	71,839	120,000	31,500	707,838	103,339	811,177
2029 - 30	565,000	54,706	120,000	27,300	685,000	82,006	767,006
2030 - 31	375,000	40,156	120,000	23,100	495,000	63,256	558,256
2031 - 32	375,000	28,219	120,000	18,900	495,000	47,119	542,119
2032 - 33	375,000	15,938	120,000	14,700	495,000	30,638	525,638
2033 - 34	275,000	4,813	120,000	10,500	395,000	15,313	410,313
2034 - 35	0	0	120,000	6,300	120,000	6,300	126,300
2035 - 36	0	0	120,000	2,100	120,000	2,100	122,100
TOTAL	11,377,494	2,469,321	3,900,000	1,102,500	15,277,494	3,571,821	18,849,315

**Proposed Economic Development Debt Service Schedule
Short-Term Outlook**



SCHEDULE OF OUTSTANDING ECON. DEVELOPMENT BONDS

CERTIFICATE OF OBLIGATION ISSUE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING @ 10/01/16	2016-17 PRINCIPAL DUE	2016-17 INTEREST DUE	2016-17 TOTAL DUE
C. O. 2009 Ref	\$3,834,632	2.76	2017	\$ 345,407	\$ 345,407	\$ 5,613	\$ 351,020
C.O. 2009	\$5,000,000	3.84	2029	1,000,000	250,000	34,375	284,375
C.O. 2013	\$2,000,000	2.40	2033	1,700,000	100,000	41,750	141,750
C.O. 2013A	\$1,500,000	1.98	2023	1,050,000	150,000	25,126	175,126
C.O. 2014	\$5,500,000	2.00	2034	4,950,000	275,000	128,562	403,562
C.O. 2015 Ref	\$2,332,087	1.94	2030	2,332,087	0	67,234	67,234
C.O. 2016	\$3,900,000	To be issued		3,900,000	270,000	131,775	401,775
TOTAL ALL ISSUES				\$ 11,377,494	\$ 1,390,407	\$ 434,435	\$ 1,824,842

Bond Ratings : Moody's - Aa2, S&P's - AA+

C.O. 2009 Refunding:

Certificates of Obligation 1996 - \$7,300,000

\$7,300,000 to fund the construction of a new Recreation Center

Certificates of Obligation 1997 - \$5,950,000

\$2,700,000 to fund the construction of the new Youth Sportsplex.

\$3,250,000 to fund the construction cost of the new Civic Center and Plaza.

C.O. 2015 Refunding:

Certificates of Obligation 2009 - \$5,000,000 advance refunded

\$5,000,000 to fund the construction of the Downtown Revitalization Project.

C.O. 2013

\$2,000,000 to fund Phase 3 of the Downtown Revitalization Project (S. Parking Place)

C.O. 2013A

\$1,500,000 to fund the extension of water to the airport.

C.O. 2014

\$5,500,000 to fund incentives agreed upon for the new HEB & Dow facilities.

C.O. 2016

\$1,500,000 to assist in the funding of the extension of sewer to the airport area

\$2,400,000 to replace the lift station 14 force main to the Wastewater Treatment Plant

GOLF COURSE FUNDS

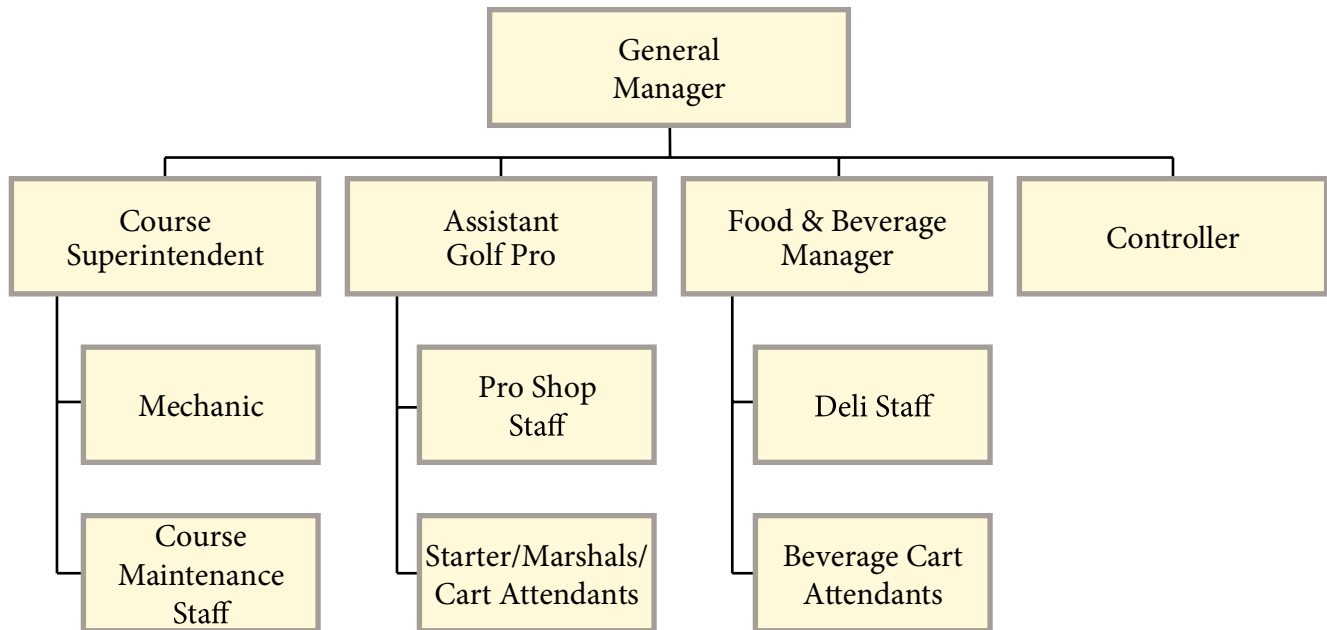


LAKE JACKSON

City of Enchantment



WILDERNESS GOLF COURSE



The City of Lake Jackson has contracted with KemperSports to manage and operate the City owned Wilderness Golf Course. All employees are employed by KemperSports.

Personnel	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget
Course & Grounds	11.5	11.5	11.5	11.5
Pro Shop / Admin	5.5	4.5	4.0	4.0
Deli Operations	5.0	5.0	5.0	5.0
Outside Service	4.5	4.5	4.5	4.5
Starter & Marshals	3.0	3.0	3.0	3.0
TOTAL FTEs	29.5	28.5	28.0	28.0

WILDERNESS GOLF COURSE

PROGRAM DESCRIPTION

The General Manager, Course Superintendent, Assistant Golf Professional, and Controller are responsible for the marketing, upkeep, and strategic planning of the success of the facility. The Team strives to maintain The Wilderness Golf Club as one of the best rated public golf courses in the state. We will continue to promote the Wilderness Golf Club at Lake Jackson as an "Award Winning" golf experience complimented by an exceptionally friendly staff and well conditioned golf course. As our golf rounds per playable day continue to be well above the industry average, we will need to shift our rate strategy to one based on market demand versus the traditional posted ceiling rates that limit the ability to grow average daily rate when market demand is exceptionally high. We will also need to gradually limit the amount of rate tiers we offer. Non-golf revenues such as Special Events will be a key consideration and focus moving forward as we try to diversify our revenue streams to minimize the impact of inclement weather on our golf business.

FY 16-17 DEPARTMENT GOALS & OBJECTIVES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Provide Quality Parks & Recreation Opportunities

Department Goal: Develop New Golf Market Segments

• Grow "Get Golf Ready" graduates by an additional 50 golfers by offering the instructional program at different time periods throughout the week.	Sep. 2017
• Host STPGA Junior Golf Championship to showcase the course & attract golfers from throughout the state.	Sep. 2017
• Develop internal events to attract golfers that typically go to other local courses.	Sep. 2017

CITY COUNCIL VISION ELEMENT: Maintain a Well Managed City

CITY COUNCIL OBJECTIVE:

Department Goal: Diversify Revenue Stream to Minimize Impact of Inclement Weather on Playable Days

• Introduce demand based pricing model for all non-resident play.	Sep. 2017
• Expand and promote the course as a destination for special events such as outdoor wedding ceremonies, receptions, birthdays, anniversaries, etc.	Sep. 2017

PERFORMANCE MEASURES

CITY COUNCIL VISION ELEMENT: Enhance Quality of Life

CITY COUNCIL OBJECTIVE: Provide Quality Parks & Recreation Opportunities

PERFORMANCE MEASURE	QUICK VIEW	FY 14-15 Actual	FY 15-16 Target	FY 15-16 Estimated	FY 16-17 Target
Total Rounds Played	✗	37,127	40,962	38,943	39,981
Resident Rounds	✗	20,442	21,895	21,268	20,951
Non-Resident Rounds	✗	10,531	12,317	10,957	11,785
Tournament Rounds	✗	6,154	6,750	6,718	7,245
Wilderness Golf Association Memberships	✗	172	200	189	220
Email Customer Base	✓	21,866	22,480	22,899	25,301
Average Green & Cart Fees per Round	✓	\$26.15	\$25.94	\$26.67	\$26.68
Average Pro Shop Revenue per Round	✗	\$3.06	\$3.67	\$2.51	\$2.44
Average Food & Beverage Revenue per Round	✓	\$6.55	\$6.29	\$6.96	\$7.05
Average Driving Range Revenue per Round	✗	\$1.51	\$1.71	\$1.40	\$1.141

WILDERNESS GOLF COURSE

BUDGET INFORMATION

REVENUES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	PROPOSED 2016-17
Course & Ground	\$ 797,075	\$ 840,405	\$ 833,305	\$ 854,970
Cart Revenue	173,812	222,369	205,376	211,538
Golf Shop	116,524	150,400	97,635	101,803
Range	55,962	70,174	54,455	56,089
Food & Beverage	243,032	257,788	271,151	281,997
General & Administrative	456	99	517	517
Total Revenues	\$ 1,386,861	\$ 1,541,235	\$ 1,462,439	\$ 1,506,914
Cost of Sales				
COGS - Merchandise	77,356	95,963	61,427	62,181
COGS - Food & beverage	101,455	105,668	112,496	115,765
Total Cost of Sales	\$ 178,811	\$ 201,631	\$ 173,923	\$ 177,946
Gross Profit	\$ 1,208,050	\$ 1,339,604	\$ 1,288,516	\$ 1,328,968
EXPENSES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	PROPOSED 2016-17
Salaries & Wages (with benefits)	\$ 880,807	\$ 913,068	\$ 908,096	\$ 917,193
Course & Ground	391,569	322,724	347,329	359,082
Cart	82,904	83,346	86,350	88,875
Golf Shop	10,415	11,876	13,205	13,337
Range	1,353	2,976	2,580	2,580
Food & Beverage	17,136	14,252	14,769	15,064
General & Administrative	123,150	100,842	96,360	94,964
Total Expenses	\$ 1,507,334	\$ 1,449,084	\$ 1,468,689	\$ 1,491,095
Net Operating Income	\$ (299,284)	\$ (109,480)	\$ (180,173)	\$ (162,127)
Non-Operating Revenues (Expenses)				
Debt Service	0	(3,360)	0	0
Kemper Management Fee	(87,144)	(87,048)	(87,049)	(87,840)
Trsf from General Fund	100,000	0		
Trsf from Econ. Devl	300,000	250,000	250,000	250,000
NET INCOME	\$ 13,572	\$ 50,112	\$ (17,222)	\$ 33

GOLF COURSE DEBT SERVICE SCHEDULE

This fund is established to account for the resources necessary to pay the principal and interest on the \$6.0M golf course general obligation bonds, issued in June of 2001, the \$1.2M Certificates of Obligation, issued in June of 2003; and the \$4M Refunding Bonds, issued in October, 2011 -- used to refund the \$6M G.O. and \$1.2M C.O. bonds.

It is anticipated the operations of the Golf Course will not provide sufficient revenues to provide funds for all of the necessary debt service. Therefore, the Lake Jackson Development Corporation has set aside \$550,000 in ½ cent sales tax revenues (Economic Development Fund) for the life of the bonds to insure funds are available for debt service payments. In 2016-2017 it is anticipated that the debt service will be paid by the \$495,000 transfer from the Economic Development Fund.

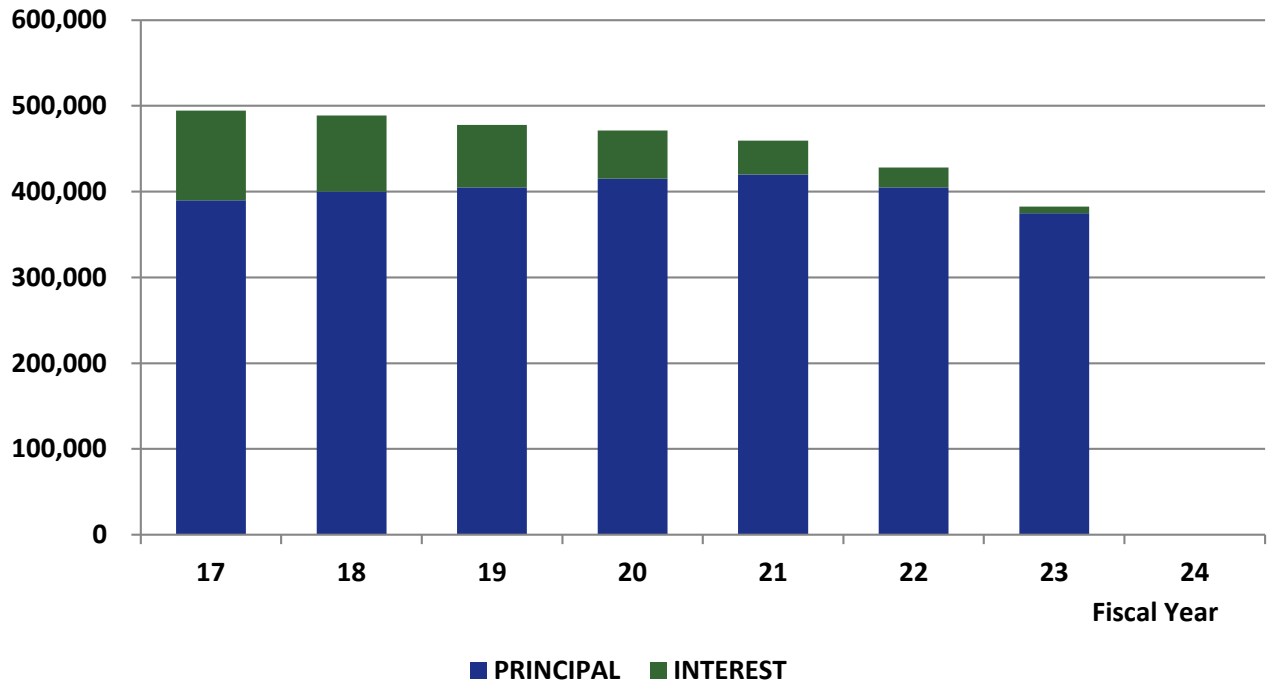
GOLF COURSE DEBT SERVICE BUDGET SUMMARY

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	PROPOSED 2016-17
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Revenues				
Transfer from Econ. Devl.	504,425	498,100	498,100	494,600
	504,425	498,100	498,100	494,600
Total Resources	\$ 504,425	\$ 498,100	\$ 498,100	\$ 494,600
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	PROPOSED 2016-17
Principal	\$ 375,000	\$ 380,000	\$ 380,000	\$ 390,000
Interest	129,425	118,100	118,100	104,600
Paying Agent Fees				
	504,425	498,100	498,100	494,600
Total Expenditures				
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0

GOLF COURSE DEBT SERVICE SCHEDULE

DATE	2011 REFUNDING SERIES FISCAL TOTALS		Fiscal Year
	PRINCIPAL	INTEREST	TOTALS
2016 17	390,000	104,600	494,600
2017 18	400,000	88,800	488,800
2018 19	405,000	72,700	477,700
2019 20	415,000	56,300	471,300
2020 21	420,000	39,600	459,600
2021 22	405,000	23,100	428,100
2022 23	375,000	7,500	382,500
2023 24			0
TOTAL	\$2,810,000	\$392,600	\$3,202,600

Long-Term Debt Schedule



An Evening Round at The Wilderness Golf Course



OTHER FUNDS



LAKE JACKSON

City of Enchantment

City of
Enchantment



EQUIPMENT REPLACEMENT FUND

The objectives of this fund are:

1. To provide the necessary cash to replace equipment as it becomes obsolete or worn out and at the same time minimize the year to year budgetary impact of equipment purchases.
2. To provide a means, other than short term borrowing, to purchase additional equipment; and, at the same time minimize the year to year budgetary impact of such new acquisitions.
3. To serve as our self-insurance on our equipment/vehicles for values under \$20,000.

How the fund functions:

Rather than budget for equipment purchases in each department, each department pays a calculated amount into the equipment replacement fund on a yearly basis. This amount is budgeted in each department's operating budget as a transfer to equipment replacement. Equipment purchases are then budgeted in the Equipment Replacement Fund.

The amount a department budgets as their transfer to Equipment Replacement is based on the equipment used by the department, the equipment's estimated cost and its estimated life. For example, if a mower was purchased for the Parks Department for \$10,000 in 2015 with an estimated life of five years, the Parks Department would transfer \$2,000 ($10,000 \div 5$) into the Equipment Replacement Fund in each of the years 2015 thru 2020.

The following purchases have been recommended for FY16-17:

*New Fire Ladder Truck (77' Quint)	\$570,000
Computer Equipment & Software	288,320
Replace Sanitation Roll-Off Truck (CNG)	285,000
Replace Ambulance	153,850
Replace Utility Backhoe	120,000
Replace 2 Police Vehicles in Patrol Unit	97,422
Replace Police Station Video System	72,000
Replace Streets Crew Cab Truck (CNG)	40,000
Replace Humane Truck (CNG)	38,000
Replace Administration Van (CNG)	35,000
Replace Parks Pickup (CNG)	35,000
Replace 3 Parks Exmark Mowers	30,000
Replace Civic Center Dance Floor	25,000
Replace Meter Reader Handhelds	16,000
Replace 2 Z-Speed Trailers	14,000
Add New Parks Exmark Mower	<u>10,000</u>
	\$1,829,592

**Half of the \$1.1 million for the fire truck will be funded from General Capital Projects.*

EQUIPMENT REPLACEMENT FUND

In planning for FY 17-18 the following major purchases are contemplated:

New Fire Pumper Truck	\$875,000
Replace Commercial Sanitation Truck	291,000
Replace Residential Garbage Truck	330,000
Replace bucket truck	115,000
Replace 2 Slope Mowers/Tractors	240,000

Along with these pieces of equipment will come the standard replacement of Police Patrol Units, various pickup replacements and the annual allotment for computers and software. Together these will likely require FY17-18 purchases in the \$1.8 million range.

IMPACT ON OPERATING BUDGET

Purchases made in the current fiscal year and budgeted purchases for FY 16-17 will ultimately increase transfers from the General and Utility Funds. Transfers to equipment replacement are budgeted in each department and calculated based on the department's equipment which has been purchased from this fund.

When we make major purchases in a given year, the following year the impact on the operating fund is felt. For example, purchases made in FY 15-16 are impacting FY 16-17 as follows: Increase (Decrease) in operating budget.

General Fund Contributions:

Administration	\$0
Municipal Court	0
Finance	4,999
Engineering	2,400
Legal	800
Police	42,282
Fire	27,460
EMS	0
Humane	0
Streets	160
Drainage	(1,195)
Building/Code Enforcement	6,580
Parks	635
Recreation	715
Garage	7,340
Civic Center	<u>0</u>
Total	<u>\$92,176</u>

Utility Fund Contributions:

Utility Admin	\$1,743
Water	(6,530)
Wastewater	16,505
Sanitation	<u>6,230</u>
Total	<u>\$17,948</u>

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2014-15	BUDGET 2015 - 16	ESTIMATED 2015 - 16	PROPOSED 2016 - 17
Fund Balance	\$ 5,813,661	\$ 6,193,353	\$ 6,193,353	\$ 6,254,308
Revenues				
Transfer from General Fund	995,150	1,173,911	1,173,911	1,266,087
Transfer from Utility Fund	668,295	636,516	636,516	654,464
Interest Income	16,194	18,000	18,000	18,000
Sale of Fixed Assets	81,393	-	43,561	-
	\$ 1,761,032	\$ 1,828,427	\$ 1,871,988	\$ 1,938,551
Total Resources	\$ 7,574,693	\$ 8,021,780	\$ 8,065,341	\$ 8,192,859
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015 - 16	ESTIMATED 2015 - 16	PROPOSED 2016 - 17
Computer Equipment & Software	\$ 317,385	\$ 269,450	\$ 269,450	\$ 288,320
ADMINISTRATION:				
Department Package Intranet (Civic Plus)	2,850	-	-	-
Van	-	-	-	35,000
POLICE:				
Replace Unit 1066	36,065	-	-	-
Replace Unit 1067	36,065	-	-	-
Replace Unit 1068	36,065	-	-	-
Replace Unit 1070	36,065	-	-	-
Replace Unit 851	34,228	-	-	-
Replace Unit #1138 w/ 1141	35,209	-	-	-
Replace Unit #1032 ('09 Dodge Charger)	-	47,000	48,405	-
Replace Unit #1079 ('12 Chev Caprice)	-	47,000	48,405	-
Replace 12 police radar units	-	19,500	18,168	-
Radios	-	465,000	465,000	-
Replace Unit 1106 / 2017 Chevy Tahoe-Complete	-	-	-	48,711
Replace Unit 1107 / 2017 Chevy Tahoe-Complete	-	-	-	48,711
Video security system	-	-	-	72,000
ENGINEERING:				
Replace Trimble 5800 Rover GPS	-	19,000	19,000	-
Plotter	-	18,000	18,000	-
FIRE:				
New Pick Up Truck	-	35,000	33,728	-
Replace Unit #721(Engine#5) / Ferrara Fire Apparatus	-	-	-	570,000
EMS:				
Inferno Intelligent Transport Loading System	-	39,000	39,000	-
Replace Unit #1059 / Frazer Type 1	-	-	-	153,850
HUMANE				
Replace Unit 843	25,142	-	-	-
Replace #1031 / 2017 Ford F-150 4DR	-	-	-	38,000
BUILDING				
Replace Civic #760 w/ CrewCab F150 BiFuel Shortbed	-	37,000	36,855	-

EQUIPMENT REPLACEMENT FUND BUDGET SUMMARY

EXPENDITURES	ACTUAL 2014-15	BUDGET 2015 - 16	ESTIMATED 2015 - 16	PROPOSED 2016 - 17
<u>PARKS:</u>				
Replace Unit #1028 Exmark Mower	8,950	-	-	-
Replace Unit #1029 Exmark Mower	8,950	-	-	-
Replace Unit #1030 Exmark Mower	8,950	-	-	-
John Deere Gators	-	22,000	20,855	
Replace Exmark Mower #1082	-	-	-	10,000
Replace Exmark Mower #1083	-	-	-	10,000
Replace Exmark Mower #1084	-	-	-	10,000
New Exmark Mower for New Crew	-	-	-	10,000
Replace single cab MacLean Pickup #744	-	-	-	35,000
<u>STREETS:</u>				
Replace Traffic Signal Fixtures	22,971	-	-	-
Replace 2009 Street Sweeper	294,499	-	-	-
New Traffic Control Cabinet (spare)	8,925	-	-	-
Replace Traffic Signal Heads, 1 Intersection	-	8,000	7,186	-
Spare Traffic Signal Cabinet	-	8,000	8,000	-
Replace #824 - Ford Crew Cab	-	-	-	40,000
Replace Z-Speed Trailer	-	-	-	14,000
<u>DRAINAGE:</u>				
Replace Unit #725 Mosquito Fogger	7,800	-	-	-
Replace Unit #726 Mosquito Fogger	7,800	-	-	-
<u>RECREATION:</u>				
Replace 9 Spin Bikes	13,225	-	-	-
New & Replacement Hand Dryers	18,381	-	4,049	-
<u>GARAGE:</u>				
New Portable Truck Lift	35,132	-	-	-
New Portable Truck Lift	4,049	18,000	13,209	-
Replace Ice Machine	-	8,000	7,320	-
<u>UTILITY ADMIN:</u>				
Replace Handhelds	-	-	-	16,000
<u>WASTEWATER:</u>				
Replace U#569 w/Dump Truck F650 CNG	-	100,000	94,726	-
Replace U#826 w/ John Deere Gator	-	10,000	9,801	-
<u>WATER PRODUCTION:</u>				
Replace Unit #798 w/ Ford F350 Cab & Chassis Crew	51,609	-	-	-
Replace Unit #894 w/ Ford F350 Cab & Chassis Operator	48,891	-	-	-
1/2 Ton CNG Truck - New Asst Superintendent	-	36,000	35,820	
Replace / Backhoe with ability to dig deeper	-	-	-	120,000
<u>SANITATION:</u>				
New Rear Load Garbage Truck	282,133	-	-	-
Replace Unit #630 Dumpster Truck	-	-	61,364	-
Replace U#751 Commercial Side Load	-	250,000	261,346	-
Replace U#753 Residential Rear Load	-	300,000	261,346	-
Replace 4 Cubic Yard Dumpsters	-	24,000	-	-
Replace Roll off Dumpsters	-	30,000	30,000	-
Replace #752 / Commercial Roll Off	-	-	-	285,000
<u>CIVIC CENTER:</u>				
New Dance Floor	-	-	-	25,000
Total Expenditures	\$ 1,381,340	\$ 1,809,950	\$ 1,811,033	\$ 1,829,592
Ending Fund Balance	\$ 6,193,353	\$ 6,211,830	\$ 6,254,308	\$ 6,363,267

PARKS FUND

The Parks Fund was created by City Ordinance in 1977. This Ordinance requires a developer to dedicate a site or sites to the public for park purposes at a ratio of one-half acre of park for every one hundred persons in the subdivision or development. This ordinance further provided that the City Council may elect to accept money as an alternative to the dedication of land where there is no park designated by the Comprehensive Master Plan or no park or recreation facility is recommended in the area by the Parks Board. If money is to be donated, the rate is \$295 per lot in the subdivision or \$252 per living unit in a duplex, townhouse, apartment or other multifamily units. Due to a decreasing number of new subdivisions (developing subdivisions have already made their contributions), and the fact the last couple of new subdivisions donated land rather than money, income in this fund has decreased steadily.

The City's Park Board develops the budget for this fund. Expenditures are typically dedicated to small park related capital improvements and maintenance items. Projects primarily include ball field and general park enhancements, as well as some small park facility and equipment acquisitions.

In May 2014, voters authorized the sale of a small parcel of Parkland located in the Oak Woods Addition Subdivision. This property was then sold to HEB as part of their overall project in the amount of \$60,000. This funding was earmarked for improvements to Morrison Park at Shy Pond and helped pay for the \$110,000 playground upgrade.

PROJECTS FOR FY 2016-17

Kid Fishing Event	\$4,500
Community (matching) Park Improvement Funds	25,000
Contingency	<u>10,000</u>
	<u>\$39,500</u>

IMPACT ON THE BUDGET

There will be no impact on the operating budget.

PARKS FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 295,836	\$ 172,762	\$ 172,762	\$ 133,447
Revenues				
Interest Income	\$ 628	\$ 0	\$ 371	\$ 0
Contributions and Donations		0	355	0
	<u>\$ 628</u>	<u>\$ 0</u>	<u>\$ 726</u>	<u>\$ 0</u>
Total Resources	\$ 296,464	\$ 172,762	\$ 173,488	\$ 133,447
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Park Proj. (Hike N Bike Signs)	\$ 5,631	\$	\$	\$ 0
Park Proj. (Soccer Goal)			5,000	
Park Proj. (1st Baptist-Security Fence)			541	
Park Proj. (Pee Wee /Community Impv.)			5,000	
Park Proj. (B'Wood Base. / Suggs Impv.)			5,000	
Morrison Park @ Shy Pond	113,571			0
Kid Fish/Restocking Shy Pond *	4,500	4,500	4,500	4,500
TAAF Conf Promotion Items	0			
Community (matching) Park Impv. Funds	0	25,000	10,000	25,000
Contingency Fund	0	10,000	10,000	10,000
Total Expenditures	<u>\$ 123,702</u>	<u>\$ 39,500</u>	<u>\$ 40,041</u>	<u>\$ 39,500</u>
Ending Fund Balance	<u>\$ 172,762</u>	<u>\$ 133,262</u>	<u>\$ 133,447</u>	<u>\$ 93,947</u>

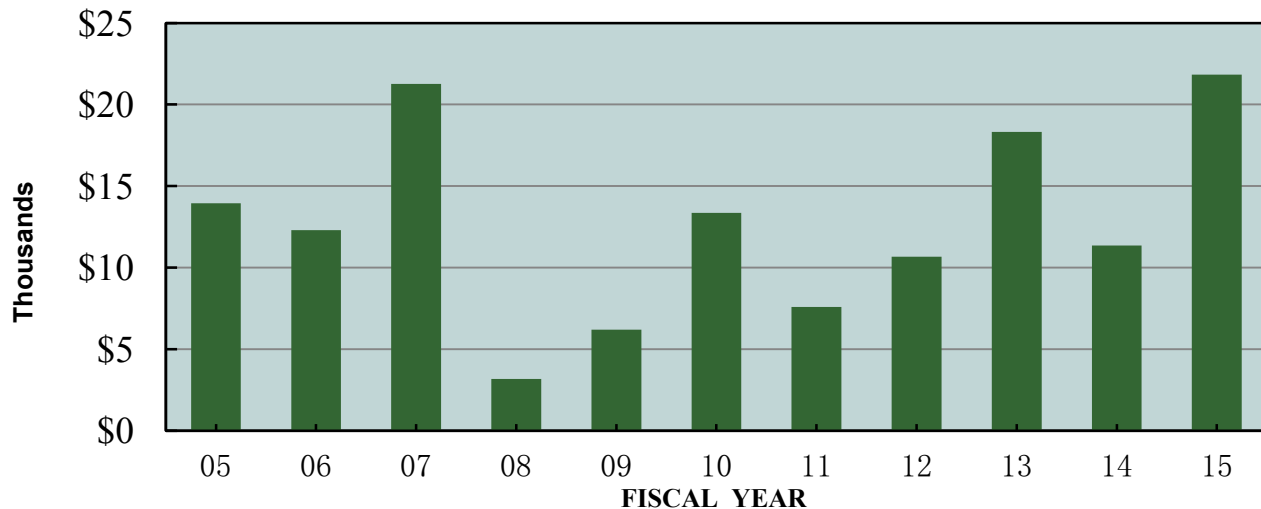
* Beginning in 2017 Parks & Recreation will take complete control of the Kid Fishing Event.

UNEMPLOYMENT INSURANCE FUND

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 165,785	\$ 144,301	\$ 144,301	\$ 127,150
Revenues				
Transfer From Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer From General Fund	0	0	0	0
Interest	346	0	305	0
	\$ 346	\$ 0	\$ 305	\$ 0
Total Resources	\$ 166,131	\$ 144,301	\$ 144,606	\$ 127,150

EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Unemployment Claims	\$ 21,829	\$ 15,000	\$ 17,456	\$ 18,000
Total Expenditures	\$ 21,829	\$ 15,000	\$ 17,456	\$ 18,000
Ending Fund Balance	\$ 144,301	\$ 129,301	\$ 127,150	\$ 109,150

HISTORICAL UNEMPLOYMENT CLAIMS



SPECIAL EVENTS FUND

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 12,937	32,652	32,652	54,041
Revenues				
Transfer from General Fund	\$ 25,000	25,000	25,000	25,000
Transfer from Motel Occ.	64,654	65,714	79,178	76,875
Revenues from FOL	8,073	0	14,133	14,000
Miscellaneous (NewYear/70th)	2,480	4,200	4,200	4,500
	<u>\$ 100,207</u>	<u>\$ 94,914</u>	<u>\$ 122,511</u>	<u>\$ 120,375</u>
Total Resources	\$ 113,144	\$ 127,566	\$ 155,163	\$ 174,416
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Festival of Lights	\$ 40,562	40,000	42,968	45,000
Concerts in the Park	17,450	17,450	22,954	23,000
July 4th Celebration	20,000	25,000	25,000	25,000
Tournaments	0	3,000	6,000	6,000
New Year's Eve Celebration	<u>2,480</u>	<u>4,200</u>	<u>4,200</u>	<u>4,500</u>
Total Expenditures	\$ 80,492	\$ 89,650	\$ 101,122	\$ 103,500
Ending Fund Balance	<u>\$ 32,652</u>	<u>\$ 37,916</u>	<u>\$ 54,041</u>	<u>\$ 70,916</u>

GENERAL CONTINGENCY FUND

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 801,448	\$ 903,264	\$ 903,264	\$ 905,264
Revenues				
Transfer from General Fund	\$ 100,000	\$ 0	\$ 0	\$ 0
Interest Income	1,816	1,300	2,000	2,000
	\$ 101,816	\$ 1,300	\$ 2,000	\$ 2,000
Total Resources	\$ 903,264	\$ 904,564	\$ 905,264	\$ 907,264
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Transfer to General Fund	0	0	0	0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 903,264	\$ 904,564	\$ 905,264	\$ 907,264

UTILITY CONTINGENCY FUND

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 349,088	\$ 349,878	\$ 349,878	\$ 450,758
Revenues				
Transfer from Utility Fund	\$ 0	\$ 0	\$ 100,000	\$ 0
Interest Income	791	500	880	880
	<u>\$ 791</u>	<u>\$ 500</u>	<u>\$ 100,880</u>	<u>\$ 880</u>
Total Resources	\$ 349,878	\$ 350,378	\$ 450,758	\$ 451,638
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Transfer to Utility Fund	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	<u>\$ 349,878</u>	<u>\$ 350,378</u>	<u>\$ 450,758</u>	<u>\$ 451,638</u>

MOTEL OCCUPANCY TAX FUND

The purpose of this fund is to account for resources generated from the local hotel/motel occupancy tax. Effective February 1, 1994 the City's portion of this tax was raised from 4 cents to 7 cents. By Resolution it is the policy of the City of Lake Jackson to use these funds in the following specific ways to encourage tourism:

- Pass through 1 cent of the motel tax to the Festival of Lights and other events.
- Pass through 2 cents of the motel tax for tourism.
- Pass through 1 cent of the motel tax to the Brazosport Fine Arts Council for the promotion of the Arts.
- Pass through 1.5 cents of the motel tax to the Museum of Natural Science to encourage visitation to museums.
- Pass through 1.5 cents of the motel tax to the Lake Jackson Historical Museum (Lake Jackson Historical Association).
- The remainder is allocated for other lawful methods of advertising the City or encouraging tourism, including preservation of historical sites, encouraging visitation to museums, and promotion of the Civic Center and downtown.

Lake Jackson is home to 5 hotels, totaling 460 rooms: Clarion Inn (140), Super 8 (108), Candlewood Suites (85), Best Western (68) and Comfort Suites (59).

Three new hotels are either under construction or soon will be. They are the Courtyard by Marriott, Staybridge Suites, and La Quinta Del Sol.

SPECIAL NOTE:

A City Council Subcommittee is working with fund recipients to develop a different allocation method.

MOTEL OCCUPANCY TAX FUND BUDGET SUMMARY

RESOURCES				
	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 45,523	\$ 49,798	\$ 49,798	\$ 47,048
Revenues				
Motel Occupancy Tax				
Best Western	76,653	100,000	138,514	135,000
Super 8	71,226	60,000	64,239	62,500
Clarion	130,939	100,000	118,957	115,000
Comfort Suites	124,142	110,000	106,725	105,000
Candlewood	95,883	90,000	99,415	95,000
Total Occupancy Tax	\$ 498,844	\$ 460,000	\$ 527,851	\$ 512,500
Interest Income	201	0	100	0
	\$ 499,045	\$ 460,000	\$ 527,951	\$ 512,500
Total Resources	\$ 544,568	\$ 509,798	\$ 577,749	\$ 559,548
EXPENDITURES				
	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fine Arts Council	\$ 69,088	\$ 65,714	\$ 73,899	\$ 71,750
Brazosport Area C of C	138,176	131,429	153,077	148,625
Museum of Natural Science	103,632	98,571	110,849	107,625
L.J. Historical Museum	112,341	98,571	110,849	107,625
Softball Tournament	3,000	3,000	0	0
TAAF Conf Promotion Items	1,028	0	0	0
Marketing Items / Brochure	2,850	0	2,850	2,850
Transfer to Special Events	64,654	65,714	79,178	76,875
Total Expenditures	\$ 494,770	\$ 462,999	\$ 530,701	\$ 515,350
Ending Fund Balance	\$ 49,798	\$ 46,799	\$ 47,048	\$ 44,198

PEG FUND

The purpose of this fund is to account for Public, Educational and Government (PEG) cable television fees – 1% of the cable operator’s gross receipts. These funds are restricted by federal law and may be used only for capital costs related to PEG access facilities.

PEG FUND BUDGET SUMMARY

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 196,245	281,104	281,104	369,664
Revenues				
PEG fees	\$ 87,247	80,000	88,000	88,000
Interest	0	0	1,400	1,800
	<u>\$ 87,247</u>	<u>\$ 80,000</u>	<u>\$ 89,400</u>	<u>\$ 89,800</u>
Total Resources	\$ 283,492	\$ 361,104	\$ 370,504	\$ 459,464
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Operating Expenses				
Operating Supplies	\$ 0	0	0	1,500
Capital Outlay	<u>\$ 2,388</u>	<u>0</u>	<u>840</u>	<u>840</u>
Total Expenditures	\$ 2,388	\$ 0	\$ 840	\$ 2,340
Ending Fund Balance	<u>\$ 281,104</u>	<u>\$ 361,104</u>	<u>\$ 369,664</u>	<u>\$ 457,124</u>

POLICE SEIZURE FUNDS

This Police Seizure Fund is used to account for federal and state seized funds. These funds are to be used for law enforcement purposes.

In lieu of the disposition of forfeited property, Section 59.06 of the Code of Criminal Procedure grants spending authority to the Police Department. The Police Department is required to keep the governing body informed of aggregate expenditures of forfeiture funds by category. This entails submitting a budget for these funds that only lists and defines the categories that the forfeiture funds will be spent on.

POLICE SEIZURE FUNDS BUDGET SUMMARY

RESOURCES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Fund Balance	\$ 108,418	\$ 70,847	\$ 70,847	\$ 97,125
Revenues				
Seizures	\$ 24,482	\$ 20,000	32,450	35,000
Misc	1,065	300	0	2,500
Interest	195	0	242	250
	<u>\$ 25,742</u>	<u>\$ 20,300</u>	<u>\$ 32,692</u>	<u>\$ 37,750</u>
Total Resources	\$ 134,160	\$ 91,147	\$ 103,539	\$ 134,875
EXPENDITURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	PROPOSED 2016-17
Reimbursement (30% to DA)	\$ 365	\$ 4,000	\$ 0	\$ 1,500
Undercover Operations	0	0	0	4,000
Operating Supplies	62,948	76,000	0	15,000
Miscellaneous	<u>0</u>	<u>0</u>	<u>6,414</u>	<u>8,000</u>
Total Expenditures	\$ 63,313	\$ 80,000	\$ 6,414	\$ 28,500
Ending Fund Balance	\$ 70,847	\$ 11,147	\$ 97,125	\$ 106,375

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MULTI-YEAR FUNDS



LAKE JACKSON

City of Enchantment

City of
Enchantment



Newly Repaved Vinca Court
Part of the 2013 Infrastructure Improvements Bond Construction Fund



MULTI-YEAR FUNDS SUMMARY

This section includes all of our Bond Construction Funds. Projects included in these funds typically take one or more years to complete. All Infrastructure Improvement bonds were worded to include Water, Sewer, Drainage and Sidewalk and Street reconstruction. Therefore, when the designated projects are complete, the remaining funds can be used on like projects. Construction funds include:

2010 Infrastructure Improvement Bond Construction Fund

This is the first phase of bonds approved by the voters in May 2010. Projects include drainage and street spot repairs. The project for \$1 million in street spot repairs and the first two major drainage project are complete. The South Yaupon drainage project will be put out to bid during calendar year 2016.

2013 Water and Sewer Bond Construction Fund

This fund will account for the proceeds from the issuance of \$2 million in Revenue Bonds and \$1.5 million in Certificates of Obligation. Projects to be funded include the Northwest water system expansion, Sewer line replacements, local lift station renovations and repair, repainting of the Dow Ag water tower. The repainting of the water tower is complete and the water project will be out for bid in the near future.

2013 Downtown Revitalization Bond Construction Fund

This fund will account for the proceeds from the issuance of \$2 million in Certificates of Obligation sold in March 2013. Proceeds will be used for the completion of Phase III of the downtown plan – South Parking Place. Engineering for this project has been contracted. We hope to be out for bid soon.

2014 Economic Incentives Infrastructure Reimbursement Fund

This fund accounts for the proceeds from the issuance of \$5.5 million in Certificates of Obligation. The proceeds are to reimburse HEB for the public infrastructure installed to redevelop the Oak Woods subdivision and to reimburse Dow for public infrastructure associated with the development of the Dow Texas Innovation Center.

2016 Sewer Bond Construction Fund

This fund will account for the proceeds from the planned issuances of \$3.0 million in Water and Sewer Bonds and \$3.9 million in Certificates of Obligation late in calendar year 2016. The largest part of these funds (\$4.5 million) will be used to extend Sewer to the Airport/ Alden Development. The remaining \$2.4 million will be used to replace and upgrade the force main from Lift Station 25 to the Wastewater Treatment Plant.

2016 Infrastructure Improvement Bond Construction Fund

This is the first phase of bonds approved by the voters in May 2016. It will consist of \$3 million to add an additional 2-lane bridge on Plantation Drive at the Flag Lake Channel, improve drainage in the Willow/Blossom/Daisy area, add traffic lights and right turn lanes at Circle Way & Oak Drive at City Hall, and fund the design of several residential streets.

SPECIAL NOTE:

In May 2016 the voters approved a \$16.0 million bond issue that will be sold in increments over the next 3 years. The bond consisted of 5 propositions:

- **Proposition 1** – \$9.9 million to continue with the next phase of the Downtown Revitalization
- **Proposition 2** – \$1.0 million to add second 2-lane bridge at Plantation Drive & the Flag Lake Channel
- **Proposition 3** – \$3.8 million for residential streets in the Woodland Park Subdivision
- **Proposition 4** – \$0.8 million for drainage improvements in the Willow/Blossom/Daisy area
- **Proposition 5** – \$0.5 million for traffic lights & right turn lanes at Oak Dr. & Circle Way at City Hall

2010 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2010 voters approved the issuance of an additional \$7 million in General Obligation Bonds. This fund was established to account for the first \$3 million Phase. These bonds were sold in July 2010.

Drainage Projects

\$2 million was allocated for Drainage projects.

The major focus of these projects is ditch improvements downstream from the State Highway 288 project. In the recently completed Highway project, the State improved the sizing on all of the drainage crossings. To take advantage of the increased crossing size downstream improvements need to be made to all ditches. Work is complete on three Oak Drive crossings and Elm crossings. The next project in the cue is the completion of the Yaupon crossings and concrete lining. In general terms, these projects will improve drainage in the area between Oyster Creek Drive and SH 288/332 or all of the area that drains into the Clute/Lake Jackson (Velasco) ditch.

Cost on the completed projects and remaining projects have exceeded the original estimates, so alternative funding plans have been designated for the Willow/Blossom and for the Anchusa Ditch drainage projects.

Due to the raising costs of cement, the Willow/Blossom drainage project designed to reduce localized street flooding in that area of the City has been moved to the 2016 Bond Issue.

The local ditch renewal for Timbercreek Park and Upper Slave Ditch are complete and Anchusa Ditch work is being completed with operating funds allocated for drainage maintenance.

Street Spot Repairs

\$1 million was authorized for spot repairs on arterial street to alleviate damage caused by the drought in 2009. These repairs have been completed.

IMPACT ON OPERATING BUDGET

There is minimal direct impact of these projects, however the ditch linings will lessen the long-term maintenance of these ditches necessary to control erosion. Mowing will also be simpler and quicker. Localized minor street flooding during 10 year rain events will be minimized.

2010 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

As of June 15, 2016

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	3,003,735	\$ 3,003,735
Transfer From 2004 Infrastructure Bond Fund		67,177	67,177
Transfer from 2007 Infrastructure Bond Fund		24,025	24,029
Transfer from 2009 Infrastructure Bond Fund		5	
Interest Earned			
Prior years		9,777	
Fiscal 2015		1,590	
Total Interest Earned		11,367	11,367
TOTAL RESOURCES	\$	3,106,309	\$ 3,106,308

Expenditures	Original Budget	Project To Date *	Total Projected
Willow Blossom Drainage	\$ 400,000	\$ 0	\$ 0
Oak Dr. Structure Crossings (3)	470,000	462,884	462,884
S. Yaupon Structure Crossings (3)	311,700	7,236	7,236
Elm Structure Crossings (2)	149,200	397,045	397,045
S Yaupon, Elm & Magnolia linings **	399,200	41,807	62,689
Anchusa, Timbercreek Park, Upper Slave	185,000	178,717	178,717
Arterial Streets Drought Repair	1,000,000	1,001,042	1,001,042
Contingency	84,900		
TOTAL EXPENDITURES	\$ 3,000,000	\$ 2,088,731	\$ 2,109,613
FUNDS REMAINING			\$ 996,695

2013 WATER SEWER BOND CONSTRUCTION FUND

In May of 2013 we issued \$2 million in Water and Sewer Bonds. The proceeds from these bonds will fund the Northwest water system expansion (\$1,000,000) Sewer line replacements (\$250,000), local lift station renovations (\$250,000), and repair and repaint the Dow water tower (\$500,000).

In addition, the Lake Jackson Development Corporation approved the funding of the Northwest water system. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$1,500,000 in Certifications of Obligation. The Certificates were sold in October, 2013.

Northwest Water System Expansion

Project entails providing a phased approach to providing utilities to the airport.

The initial phase will include a connection to the existing Brazosport Water Authority main, a 100,000 gallon ground storage tank, a 10,000 gallon pressure tank, booster pumps, chemical treatment facilities and a control room. These facilities will be located on a plant site donated by the County east of the airport. Water mains will be extended from this plant to the airport to the west, to CR 220 to the north, and to the Alden development to the South.

The initial phase will serve up to the first 400 equivalent single family connections around the airport and in the Alden development. Future phases would include additional ground storage and booster pumps, elevated storage, and a well system. With development of the Alden tract this system will eventually connect back to the existing city water system.

Local Lift Station Renovations

This will replace the pumps and controls and upgrade the flow capacity of the existing Lift Station #13 to meet the requirements for the full build out of the Creekside subdivision (\$150,000) and will replace major pumping equipment and controls at smaller lift stations including Lift Station #16 (\$100,000).

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. The Northwest Water System expansion will add some maintenance and operating costs but these will be minimal until a customer base is established and consumption increases, at that point the revenue from increased sales should more than offset the increased operating costs. All of the other projects will decrease maintenance costs for repairs that are currently coming out of the operating budget and extend the life of existing infrastructure.

2013 WATER SEWER BOND CONSTRUCTION FUND

2013 \$2.0 Million Water and Sewer Bonds 2013A \$1.5 Million Certificates of Obligation * As of March 31, 2016

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issues 2013 Water & Sewer Bonds	\$	2,000,000	\$ 2,000,000
Net Proceeds from Bond Issues 2013A Certificates of Obligation	\$	1,504,241	1,504,241
Interest Earned			
Fiscal 2013		317	
Fiscal 2014		1,159	
Fiscal 2015		1,810	
Fiscal 2016		3,016	
Total Interest Earned		<u>6,302</u>	<u>8,000</u>
Total Resources	\$	3,510,543	3,512,241

Expenditures	Original Budget		Project To Date *	Total Projected
Replace Sewer Line - Center Way	125,000	\$	77,232	\$ 77,232
Replace Sewer Line - Begonia	125,000		94,344	94,344
NW Water Expansion-Engineering	2,500,000		114,500	
NW Water Expansion			186,697	2,500,000
Local Lift Station Renovations	100,000			100,000
Lift station 16 renovation	150,000			150,000
Repaint Water Tower - Dow Ag	500,000		436,675	436,675
Total Expenditures	\$ 3,500,000	\$	909,448	\$ 3,358,251

PROJECTED REMAINING FUNDS (DEFICIT)	\$	<u>153,990</u>
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2013 DOWNTOWN REVITALIZATION BOND CONSTR. FUND

The Lake Jackson Development Corporation approved the funding of Phase 3 of the Downtown revitalization plan. The Economic Development Fund, whose primary revenue is the optional half-cent sales tax, will provide the funding to service the debt payments on \$2,000,000 in Certifications of Obligation. The Certificates were sold in March 2013.

Phase 3 Downtown Revitalization

Phase 3 involves the complete restoration of South Parking Place and adds a pavilion to the center of the roadway that will provide covered parking during the week and a pavilion on the weekend. The design allows South Parking Place to serve as an additional outdoor plaza that can host a Farmer's Market, concerts or other outdoor events.

This project will be bid and begin construction in 2016.

IMPACT ON OPERATING BUDGET

Because the master plan for downtown includes considerable streetscape and landscaping we anticipate an increase in maintenance cost. These will not impact our general operating budget as we will provide \$50,000 a year for maintenance to be paid from the Lake Jackson Economic Development Fund.

2013 DOWNTOWN REVITALIZATION BOND CONSTR. FUND

As of June 30, 2015

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	2,001,211	\$ 2,001,211
Interest Earned			
Fiscal 2013		317	
Fiscal 2014		698	
Fiscal 2015		1,263	
Fiscal 2016		2,246	
Total Interest Earned		<u>4,524</u>	<u>5,000</u>
TOTAL RESOURCES	\$	<u>2,005,735</u>	\$ <u>2,006,211</u>

Expenditures	Original Budget	Project To Date *	Total Projected
South Parking Place	\$ 2,000,000	\$ 0	\$ 2,006,211
TOTAL EXPENDITURES	\$ <u>2,000,000</u>	\$ <u>0</u>	\$ <u>2,006,211</u>

2014 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

Economic Development Incentive for Redevelopment of Oak Woods Subdivision (HEB)

In 2013 the City Council and LJDC approved a \$3 million infrastructure reimbursement agreement for the redevelopment of the Oak Woods subdivision. The Oak Woods subdivision was the first residential area built in Lake Jackson located east of downtown and had over 102 duplexes built there during WWII. HEB will construct an 83,000 sq. ft. store on about 13 acres of the 38 acre site. The remainder of the acreage is slated for a combination of office, retail and residential. The \$3 million agreement will reimburse HEB for all public infrastructure installed to serve the site.

Economic Development Incentive for Texas Innovation Center

In 2013 the City Council and LJDC approved a \$2.5 million infrastructure reimbursement agreement for the development of the Dow Texas Innovation Center. The site will consist of nearly one million square feet of office and research space consisting of a major administrative building, two large research and development buildings, amenities/activity building and a central plant/warehousing building. The project will put approximately 2,100 Dow employees in the middle of the city.

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. These projects will decrease maintenance costs for repairs that are currently coming out of the operating budget and extend the life of existing infrastructure.

2014 ECONOMIC INCENTIVES INFRASTRUCTURE BOND

As of June 22, 2016

Resources		Project To Date *	Total Projected
Net Proceeds from Bond Issuance	\$	5,502,525	\$ 5,502,525
Interest Earned		7,560	10,000
Total Interest Earned		<u>7,560</u>	<u>10,000</u>
<i>Total Resources</i>	\$	5,510,085	\$ 5,512,525

Expenditures	Original Budget	Project To Date *	Total Projected
Dow Innovation Center Off-Site Utilities	\$ 2,500,000	\$ 2,344,193	\$ 2,344,193
Oak Woods Re development HEB	3,000,000	0	3,000,000
<i>Total Expenditures</i>	\$ 5,500,000	\$ 2,344,193	\$ 5,344,193

PROJECTED REMAINING FUNDS (DEFICIT)	\$	<u><u>168,332</u></u>
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2016 SEWER BOND CONSTRUCTION FUND

Northwest Sewer System Expansion

At the end of calendar year 2016 we plan to issue \$3.0 million in Water and Sewer Bonds and \$1.5 million Certificates of Obligation. The proceeds from these bonds will fund the Northwest sewer system expansion. This project will extend sewer service to the Airport area as well as serve the Texas Department of Criminal Justice Clemens Unit. Currently this unit is treating their own wastewater but they desire to connect to our system. This project will consist of main trunk lines, lift stations, and force mains back to our existing plant.

Lift Station #25 Force Main Expansion

During the second half of 2016 the City will also be issuing \$2.4 million in Certificates of Obligation for a new and improved force main from lift station 25 (near the Brazos Mall) to the Wastewater Treatment Plant. This will improve flow and capacity for the Mall and surrounding commercial properties.

IMPACT ON OPERATING BUDGET

The impact on the operating budget should be minimal. The Northwest Sewer System expansion will add some maintenance and operating costs but these will be minimal until a customer base is established and consumption increases, at that point the revenue from increased sales should more than offset. The replacement and expansion of the force main from Lift Station #25 will decrease maintenance costs for repairs that are currently coming out of the operating budget..

2016 SEWER BOND CONSTRUCTION FUND

As of June 22, 2016

Resources		Project To Date *	Total Projected
Net Proceeds from Bonds to be issued			
Net Proceeds from Water and Sewer Bonds	\$	0	\$ 3,000,000
Net Proceeds from Certificates of Obligation			3,900,000
Interest Earned			
Total Interest Earned	\$	0	\$ 0
Total Resources	\$	0	\$ 6,900,000
Expenditures	Original Budget	Project To Date *	Total Projected
Northwest Sewer Expansion	\$ 4,500,000	\$	4,500,000
Lift Station 25 Force Main	2,400,000		2,400,000
Total Expenditures	\$ 6,900,000	\$ 0	\$ 6,900,000
PROJECTED REMAINING FUNDS (DEFICIT)			\$ 0

2016 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

In May of 2016 voters approved the issuance of an additional \$16 million in General Obligation Bonds. This fund was established to account for the first \$3 million Phase. These bonds will be sold in 2016.

Plantation Drive Bridge

With the construction of the Plantation Park Apartments, Plantation Drive is now a 4-lane road from SH 332 to Oleander Street, at which point there is currently only a 2-lane bridge to cross the Flag Lake Channel. There is \$1.0 million allocated to build an additional 2-lane bridge so that there are 4 lanes of traffic going all the way to Medical Drive.

Willow/Blossom/Daisy Drainage

There is \$0.8 million allocated for this project. The drainage project for the Willow/Blossom/Daisy area will be designed to reduce localized street flooding.

Circle Way & Oak Drive Traffic Improvements

Due to increased traffic and the growth of the Downtown area, \$0.5 million has been allocated to install traffic lights and right turn lanes at Circle Way and Oak Drive near City Hall.

Residential Street Replacement

This phase of the bond issue also includes \$0.45 million to begin the engineering for the replacement of all our parts of Hickory, Oleander, Bois D Arc, South Yaupon, and Lotus. In 2017 additional bonds will be issued to fund the construction of the streets.

Downtown Revitalization

In 2016 \$0.25 million will be issued to help complete the construction of South Parking Place and to begin the design of the next phase of the Downtown Revitalization Project. The majority of the funds for Phase 4 will not be issued until 2018.

IMPACT ON OPERATING BUDGET

There is minimal direct impact of these projects on the operating funds. There will be a minor increase in the City's electricity usage associated with the new lights for the Plantation Drive Bridge and with the traffic signals. However, the drainage improvements will lessen the long-term maintenance of the ditches in that area and the improvements will help to reduce some localized street flooding that occurs during heavy rains.

2016 INFRASTRUCTURE IMPROV. BOND CONSTRUCTION FUND

As of June 22, 2016

Resources	Project To Date *	Total Projected
Net Proceeds from Bonds to be Issued	\$ 0	\$ 3,000,000
Interest Earned		
Fiscal 2017	0	
	0	
Total Interest Earned	0	0
TOTAL RESOURCES	\$ 0	\$ 3,000,000

Expenditures	Original Budget	Project To Date *	Total Projected
Plantation Drive Bridge	\$ 1,000,000	\$	\$ 1,000,000
Willow Blossom Drainage	800,000		800,000
Circle Way / Oak Traffic Signal	500,000		500,000
Woodland Park Subdivision Engineering*	450,000		450,000
Downtown Phase 4 Planning / Complete			
South Parking Place	250,000		250,000
TOTAL EXPENDITURES	\$ 3,000,000	\$ 0	\$ 3,000,000

FUNDS REMAINING	\$	0
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* Woodland Park includes Hickory (\$120,000), Oleander (\$100,000), Bois D Arc (\$80,000), South Yaupon (\$80,000) Lotus (\$70,000)

Oak Drive in Downtown Lake Jackson



STATISTICAL INFORMATION



LAKE JACKSON

City of Enchantment

City of
Enchantment



Lake Jackson

“City of Enchantment”

The City of Lake Jackson began in the early 1940’s when Dr. A. P. Beutel and Dr. Alden Dow carefully planned out the “City of Enchantment.” Through hard work and determination, what was once a heavily wooded swamp grew into a beautiful city. In planning the city, Dr. Dow specified that as many trees as possible would be saved. The citizens of Lake Jackson continue to be committed to Dr. Dow’s dream by maintaining and enhancing the beauty of the area.

Lake Jackson is also surrounded by Texas history. The land that Lake Jackson is built on was part of Stephen F. Austin’s original land grant from the Mexican government. The two major plantations around the current sites of Lake Jackson and Clute were the Jackson Plantation and Eagle Island Plantation. Abner Jackson built his plantation on an oxbow lake from which our young city derives its name: Lake Jackson.

Today the citizens of Lake Jackson are proud of their heritage and their pride shows in their City. Through the hard work and dedication of our boards and commissions, along with numerous volunteers, Lake Jackson has won twelfth Keep Texas Beautiful Governor’s Community Achievement Awards and three 1st place national awards from Keep America Beautiful. Each year they have also receive the President’s Circle Award from Keep America Beautiful and the Sustained Award of Excellence from Keep Texas Beautiful. Lake Jackson has been presented the “Tree City USA” title for the past 33 years.

Location

8 Miles North of the Gulf of Mexico
50 Miles South of Houston
45 Miles Southwest of Galveston

Estimated 2016 Population

28,000

Form of Government

Council/Manager (Home Rule Charter)

Mayor

Joe Rinehart

City Manager

William P. Yenne

Councilmembers

Will Brooks
Heather Melass
Gerald Roznovsky
Ralph “Buster” Buell III
Jon “J.B.” Baker

Elected Officials

	<u>Official</u>	<u>Title</u>	<u>Years of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
*	Joe Rinehart	Mayor	4	2018	Retired
	Heather Melass	Councilmember	5	2017	Retired
**	Will Brooks	Councilmember	4	2018	Business Manager
***	Gerald Roznovsky	Councilmember	3	2017	Business Owner
	Ralph “Buster” Buell III	Councilmember	2	2018	Retired
	Jon “J.B.” Baker	Councilmember	5	2017	Law Enforcement
*	Served as Councilmember 2003-2012 before becoming Mayor				
**	Served as Councilmember 2008-2010				
***	Served as Councilmember 2005-2010				

City Staff

	<u>Name</u>	<u>Title</u>	<u>Length of Service</u>
*	William P. Yenne	City Manager	36 years
	Modesto Mundo	Asst. City Manager	21 years
	Pam Eaves, CPA	Finance Director	26 years
	Salvador Aguirre	City Engineer	37 years
	First Southwest	Financial Advisors	11 years
*	Served 11 years as Assistant City Manager		

General Information

Size

Development of the 18 square mile area that comprises the City of Lake Jackson began in 1941 and has produced an orderly, well planned residential community. Lake Jackson, itself, has a population of just under 27,000 people. Yet, Lake Jackson is part of a larger community of cities located in southern Brazoria County. Comprised of Lake Jackson, Clute, Freeport, Oyster Creek, Quintana, Jones Creek, Richwood, Surfside, Angleton and Brazoria, this area represents a population of over 77,000. Our regional retail center draws people from points well west and north of our city.

Location

The City of Lake Jackson is part of the Brazosport Area which includes the cities of Brazoria, Clute, Freeport, Jones Creek, Oyster Creek, Quintana, Richwood and Surfside Beach. Lake Jackson is located 50 miles south of Houston, 45 miles southwest of Galveston and 8 miles north of the Gulf of Mexico.

Access

The City is accessible via State Highway 332, the Nolan Ryan Expressway (State Highway 288), FM 2004 and the Port of Freeport. These roads provide access to Houston, Galveston, and the market areas of Brazoria, Matagorda and Fort Bend Counties.

Utilities

Water, Wastewater and Sanitation Services are provided by the City of Lake Jackson

Electric Service is provided by a competitive retail provider (you choose)

Telephone Service is provided by Southwestern Bell

Gas Service is provided by Reliant/Entex

Transportation

Highways

State Highway 288
State Highway 288B
State Highway 332
State Highway 36
State Highway 35
FM 2004

Trucking

28 Tank Truck Lines
10 Motor Freight Carriers
7 Local Terminals

Air Freight/Package Services

Seven companies servicing large and small package requirements.

Rail

Union Pacific Railroad services the area.

Air

Brazoria County Airport - 7,000 ft. runway, lighted, ILS & NDB; charter and corporate services.

Houston's Hobby Airport - one hour away, Houston's Bush Intercontinental Airport - 1.5 hours away with all major commuter carriers.

Shipping

Port of Freeport

Long term planning and careful development have given rise to the most accessible port serving the Gulf Coast. Located just 1.3 miles from deep water, Port Freeport dispenses with unnecessary transit time and assures ship operators a fast, safe turnaround.

The Port offers a depth of 36 feet at the public facilities -- 400-foot wide channels and a 1200-foot wide turning basin. Over 2,150 feet of dockspace is immediately accessible to 416,000 square feet of transit storage, a covered boxcar loading area and 47 acres of prepared open storage.

Bus

Southern Brazoria County Transit service has five routes in Lake Jackson, Clute, Freeport and Angleton. Residents who use the service have convenient access within the cities and region to employment, schools, shopping, county services, medical services and recreational destinations.

Utility Rates

Electricity:

Supplier: Competitive Retail Provider

Natural Gas:

Supplier: CenterPoint Energy

Water: Supplier: City of Lake Jackson

Base Rate (2,000 gallons)	\$12.90 per month
over 2,000 gallons	\$4.00 per 1,000 gallons
over 20,000 gallons	\$4.25 per 1,000 gallons

Sewer: Supplier: City of Lake Jackson

2,000 gallons or less	\$13.05 per month
2,000 to 15,000 gallons:	\$4.25 per 1,000 gallons
*Sewer rates for residential customers are capped at 15,000 gallons/month.	

Solid Waste Collection: Supplier: City of Lake Jackson

Sanitation rates:

Residential Garbage/Trash	\$16.06 per month
Residential Recycling	\$ 2.37 per month
Apartment Garbage/Trash	\$16.06 per unit per month
Apartment Recycling	\$1.18 per unit per month

Dumpster Rates - Number Of Pickups Per Week

	2x	3x	4x	5x	6x
3 Cubic Yard Containers	\$70.68	\$105.92	\$141.34	\$189.81	\$212.00
4 Cubic Yard Containers	\$94.20	\$141.34	\$188.43	\$235.56	\$282.63

Shared Dumpster Rates

Small Business	\$26.02
Medium Business	\$33.93
Large Business	\$41.86

Apartments/Multi-Family

Garbage and trash rates for apartments/multi-family shall be charged a flat rate fee of \$16.06 per individual family unit, excluding State Sales Tax.

Applicable Tax Rates 2016-17

Sales or Use Tax

State	6.25%
Lake Jackson	1.50%
Brazoria County	<u>.50%</u>
	8.25%

Hotel/Motel Tax

State	6.0%
City	<u>7.0%</u>
	13.00%

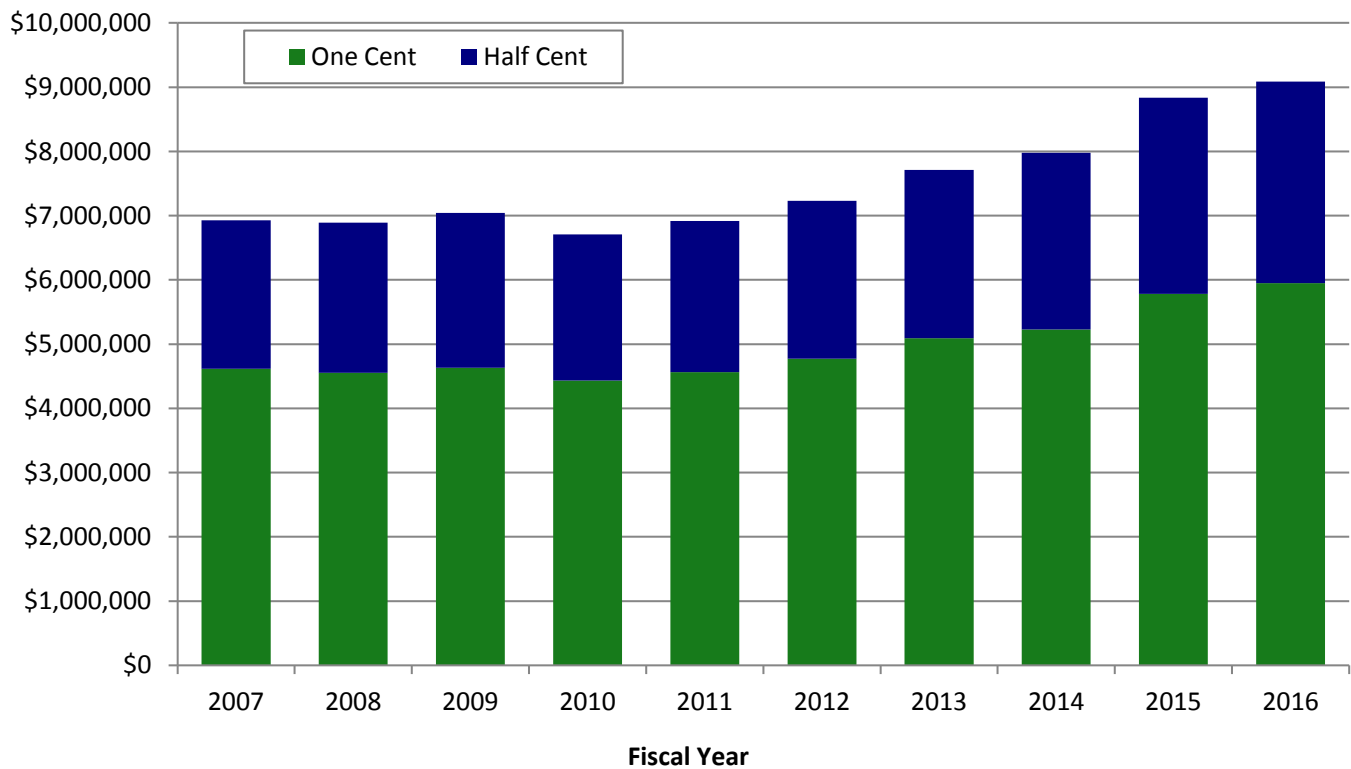
2015-16 Property Taxes - Rate/\$100 Assessed Value

City of Lake Jackson	0.360000
Brazosport ISD	1.255300
Brazosport College	0.277510
Brazoria County (including Road & Bridge)	0.486000
Brazos River Harbor Navigation District	0.041304
Velasco Drainage District	<u>0.093878</u>
Aggregate Tax Rate	2.513992

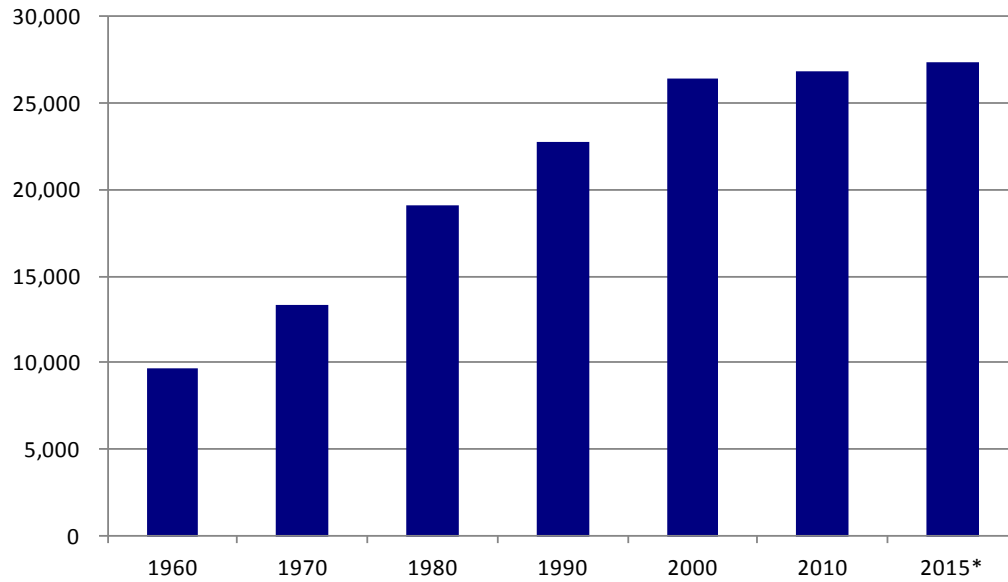
Source: Brazoria County Tax Office - 9/24/15

Sales Tax History

	<u>Fiscal Year</u>	<u>One Cent Sales Tax</u>	<u>Half Cent Sales Tax</u>	<u>Percentage Growth</u>
	2007	\$4,618,469	\$2,309,235	8.37%
	2008	4,553,842	2,337,052	-0.53%
	2009	4,634,553	2,408,688	2.21%
	2010	4,432,443	2,277,196	-4.74%
	2011	4,562,725	2,355,777	3.11%
	2012	4,772,141	2,457,990	4.50%
	2013	5,093,359	2,619,312	6.67%
Actual	2014	5,226,636	2,752,237	3.45%
Projected	2015	5,782,415	3,051,207	10.71%
Budgeted	2016	5,950,000	3,135,000	2.85%



Historical Population



1960	9,651
1970	13,376
1980	19,102
1990	22,776
2000	26,386
2010	26,849
2015*	27,394

**latest Census estimate as of June 2015*

2015 Census Land Area & Population Density

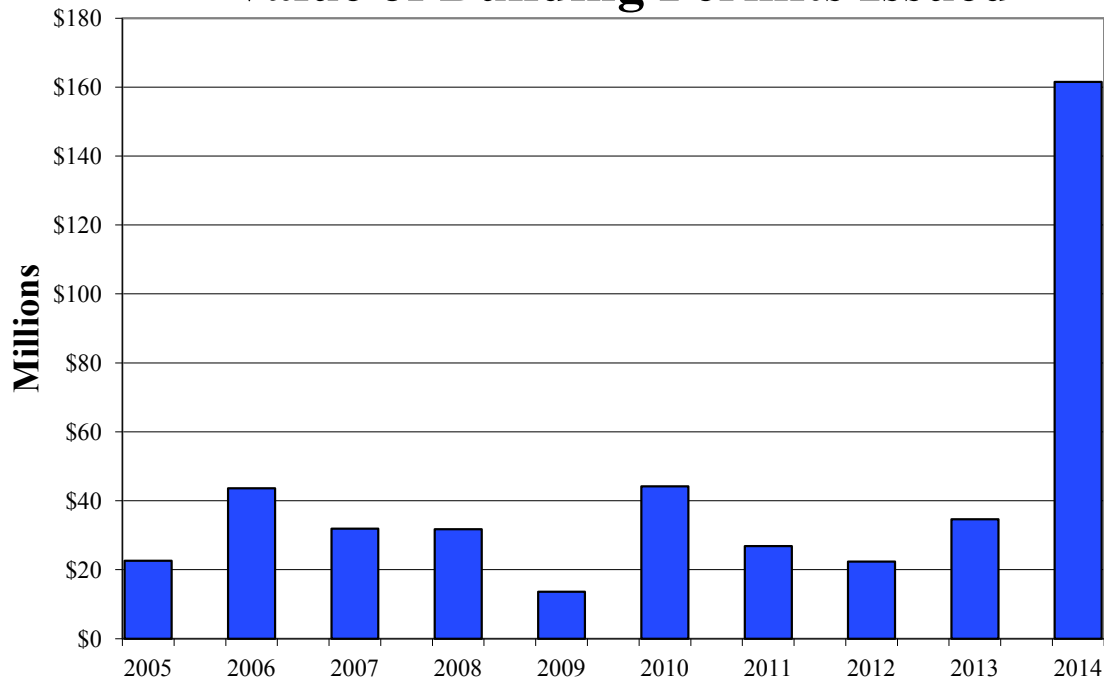
	*POPULATION	LAND AREA SQUARE MILES	PERSONS PER SQUARE MILE
Texas	26,448,193	261,231.71	96.3
Brazoria County	330,242	1,357.70	230.7
Lake Jackson	27,394	19.44	1,381.1

**2015 Census estimate*

Building Permits Issued Last Ten Years

Year	RESIDENTIAL				COMMERCIAL				Total Building Permits (\$)
	New		Additions		New		Additions		
	Dollars	Number	Dollar	Number	Dollars	Number	Dollar	Number	
2005	\$10,346,773	47	\$2,554,073	217	\$6,814,750	5	\$2,846,001	72	\$22,561,597
2006	\$11,558,044	42	\$2,779,670	222	\$12,292,550	13	\$16,999,806	96	\$43,630,070
2007	\$10,645,379	49	\$2,994,659	246	\$9,960,620	16	\$8,273,763	91	\$31,874,421
2008	\$4,567,201	28	\$1,934,811	210	\$16,524,120	7	\$8,691,192	84	\$31,717,324
2009	\$2,104,874	13	\$2,269,750	224	\$980,000	16	\$8,286,645	47	\$13,641,269
2010	\$2,897,800	19	\$3,825,831	308	\$28,239,066	4	\$9,186,421	61	\$44,149,118
2011	\$2,804,113	11	\$2,648,839	300	\$1,267,000	2	\$20,102,377	126	\$26,822,329
2012	\$3,059,500	16	\$2,609,239	284	\$8,827,836	4	\$7,836,810	72	\$22,333,385
2013	\$4,528,375	18	\$2,778,099	323	\$12,855,000	10	\$14,504,913	90	\$34,666,387
2014	\$2,309,974	14	\$3,338,284	292	\$150,546,208	27	\$5,322,807	92	\$161,517,273

Value of Building Permits Issued



Brazoria County Top Employers

COMPANY	TYPE	NON-RETAIL
		FULL-TIME EMPLOYEES
The Dow Chemical Company	Chemical	4,200
Fluor Corporation	Specialty Contractor	3,161
Zachry Group	Specialty Contractor	2,821
Alvin I.S.D.	Education	2,781
Pearland I.S.D.	Education	2,524
Texas Dept. of Criminal Justice	Criminal Justice	2,409
The Infinity Group	Specialty Contractor	1,673
Brazosport I.S.D.	Education	1,624
Brock Group	Industrial Insulation/Scaffolding	1,569
Brazoria County	Government	1,335
Phillips 66	Refining	970
BASF Corporation	Chemical	915
Angleton I.S.D.	Education	865
Excel	Contractor	762
TDECU	Financial	750
Dish Network	Inbound Call Center	750
Schlumberger Technology Corp.	Oil Well Services	700
Brazosport Regional Health System	Medical	650
Ascend Performance Materials	Chemical	620
City of Pearland	Government	562
Chevron Phillips Chemical Co.	Chemical	455
INEOS Olefins & Polymers USA	Chemical	455
TIC Energy & Chemical, Inc.	Specialty Contractor	450
Columbia-Brazoria I.S.D.	Education	440
Benchmark Electronics	Manufacturer	350
Mundy Support Services	Specialty Contractor	340
Mammoet	Heavy Lifting & Transport Solutions	331
Alvin Community College	Education	300
Davis-Lynch Inc.	Oil & Gas Machinery	300
Brazosport College	Education	278
Sweeny I.S.D.	Education	262
RiceTec	Agriculture	252
Performance Contractors	Specialty Contractor	250
Team Industrial Services	Mechanical Services	230
Texas Honing	Pipe Honing & Boring	220
City of Alvin	Government	215
Shintech, Inc.	PVC Manufacturer	209
City of Lake Jackson	Government	209
Freeport Welding & Fabricating	Fabrication	200
Bredero Shaw	Coated Pipe	200
UTMB Health – Angleton Danbury	Medical	188
Third Coast Terminals	Blending & Packaging	173
Saber Power Services	High-Voltage Electrical Services	150
Kemlon Products & Development	Wiring Device Manufacturer	150
E-Z Line Pipe Support Company	Manufacturer	150
Sweeny Community Hospital	Medical	144
PROFAX	Welding Products Mfg.	130
Packaging Service Co. / SolvChem	Blending & Packaging	125
American Rice	Rice Mills	120
City of Angleton	Government	116
SI Group	Chemical	115
City of Freeport	Government	112
Aggreko	Industrial Equipment Rentals	100

*Source: The Alliance - Economic Development for Brazoria County
Last Updated February, 2015*

CITY OF LAKE JACKSON

Lake Jackson, TX

Table CD -16

Principal Taxpayers and Assessed Valuation

Principal Taxpayers		Tax Year 2015	
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Taxable Valuation</u>	<u>Percent of Assessed Valuation</u>
Brazos Mall	Retail	\$ 21,641,440	1.31%
CORE LJ One LTD	Office	26,360,970	1.60%
Wal-Mart	Retail	18,044,250	1.09%
Edgewater	Apartments	14,100,000	0.85%
Villages of Lake Jackson	Apartments	10,600,000	0.64%
Gulf Coast Kingston Properties	Apartments	9,715,270	0.59%
Centerpoint Energy	Utility	9,499,440	0.58%
HEB Grocery	Retail	9,229,910	0.56%
Texas Dow Employees Credit Union	Financial Institution	8,930,627	0.54%
The Residence at Lake Jackson	Apartments	8,000,000	0.48%
Brazos Square Shopping Center	Retail	7,398,410	0.45%
Buc-ee's	Convenience Stores	7,277,860	0.44%
Leo Martin Chevrolet	Dealership	6,880,480	0.42%
Raintree	Apartments	6,092,550	0.37%
Home Depot	Retail	6,053,420	0.37%
Candlewood Suites	Hotel	5,880,190	0.36%
Brazos Crossing Shopping Center	Retail	5,520,260	0.33%
Target	Retail	5,487,210	0.33%
		<u>\$ 186,712,287</u>	<u>11.31%</u>

Assessed Valuation by Classification

<u>Classification</u>	Tax Year 2015	
	<u>Assessed Taxable Valuation</u>	<u>Percent Of Total</u>
Homesite Land	\$ 190,838,351	9.95%
Homesite Improvement	1,071,965,867	55.92%
Non Homesite Land	125,184,103	6.53%
Non Homesite Improvement	399,224,945	20.82%
Ag land Market Value	2,883,983	0.15%
Personal Property	126,989,430	6.62%
Total Market / Appraised Value	<u>\$ 1,917,086,679</u>	<u>100.00%</u>
Less:		
Homestead Cap Loss	(9,017,967)	
Exemption Loss	(380,347,986)	
Productivity Loss	(2,748,126)	
Tax Increment Financing	(1,262,209)	
Under Protest	126,964,980	
Net Taxable Value	<u>\$ 1,650,675,371</u>	

2010 CENSUS INFORMATION

Population	
Total Population	26,849

Housing Status	
(in housing units unless noted)	
Total	11,149
Occupied	10,319
Owner-occupied	7,134
Population in owner-occupied (number of individuals)	19,491
Renter-occupied	3,185
Population in renter-occupied (number of individuals)	7,301
Vacant	830
Vacant: for rent	500
Vacant: for sale	128
Vacant: for seasonal/recreational/occasional use	40

Population by Sex/Age	
Male	13,155
Female	13,694
Under 18	7,090
18 & over	19,759
20 - 24	1,506
25 - 34	3,358
35 - 49	5,530
50 - 64	5,393
65 & over	3,198

Population by Ethnicity	
Hispanic or Latino	5,513
Non Hispanic or Latino	21,336

Population by Race	
White	22,649
African American	1,370
Asian	842
American Indian and Alaska Native	140
Native Hawaiian and Pacific Islander	10
Other	1,194
Identified by two or more	644

SUMMARY OF MAJOR PERSONNEL CHANGES TO FULL-TIME POSITIONS

<u>YEAR</u>	<u>DEPARTMENT</u>	<u>POSITION</u>	<u>Add FTE</u>	<u>Delete</u>
2015-16	Administration	Personnel Clerk	1.00	
2015-16	Fire	Deputy Fire Marshal	1.00	
2015-16	Water	Assistant Superintendant	0.50	
2015-16	Wastewater	Assistant Superintendant	0.50	
2013-14	Wastewater	Split Public Works Director	0.50	
2013-14	Code Enforcement	Split Public Works Director		-0.50
2009-10	Police	College Resource Officer	1.00	
2007-08	Administration	Secretary	1.00	
2007-08	Finance	Payroll Clerk	1.00	
2007-08	Police	Narcotics Detective	1.00	
2007-08	Code Enforcement	Apartment Inspector	1.00	
2007-08	Code Enforcement	Code Enforcement Officer	1.00	
2007-08	Civic Center	Custodian	1.00	
2006-07	Legal	City Attorney	1.00	
2005-06	Utility Admin	Cashier		-1.00
2005-06	Recreation	Rec Leader	1.00	
2005-06	Recreation	Secretary		-1.00
2005-06	Police	School Resource Officer	1.00	
2004-05	Civic Center	Custodian		-1.00
2004-05	Fire	Custodian moved to PD		-0.50
2004-05	Legal	Secretary		-1.00
2004-05	Police	Custodian moved to PD	0.50	
2003-04	Administration	Bldg Custodian Moved	0.33	-0.33
2003-04	Finance	Finance Dir. Moved	0.50	-0.50
2003-04	Utility Admin	Meter Reader		-1.00
2002-03	Utilities	Laborer II		-1.00
2001-02	Administration	Personnel Director	1.00	
2000-01	Civic Center	Custodian	1.00	
2000-01	Police	Patrol Officers	4.00	
2000-01	Recreation	PT Custodian to FT	1.00	
2000-01	Utility Admin	Secretary	1.00	
1999-00	Civic Center	Custodian	2.00	
1999-00	Civic Center	Marketing Asst.	1.00	
1999-00	Civic Center	Civic Center Mgr.	1.00	
1999-00	Finance	MIS Systems Analyst	1.00	
1999-00	Finance	Cust. Service Super	1.00	-1.00
1999-00	Humane	Humane Officer	1.00	
1999-00	Parks	Groundskeeper II		-1.00
1999-00	Recreation	Rec Leader PT to FT	1.00	
Total			32.83	-11.83
NET TOTAL			21.00	

GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY

Tax Year	Fiscal Year Ended	Tax Rate	Total Assessed Value	General Capital Projects	Bond Issues			
					Date Authorized	Amount Authorized	Date Sold	Amount Sold
1976	9/30/1977	\$ 0.5000	\$ 175,832,810	151,154	4/3/1976	\$ 2,885,000	7/20/1976	\$ 2,885,000
1977	9/30/1978	0.4750	192,542,314	59,428				
1978	9/30/1979	0.4750	207,204,210	272,872				
1979	9/30/1980	0.4250	232,286,120	178,154	4/5/1980	2,000,000	8/20/1980	2,000,000
1980	9/30/1981	0.4250	251,333,126		4/4/1981	600,000	4/8/1981	600,000
1981	9/30/1982	0.4500	269,422,547	271,186	8/14/1982	1,595,000	9/28/1982	1,595,000
1982	9/30/1983	0.3400	455,809,674	760,995				
1983	9/30/1984	0.3865	468,967,930	602,010	11/8/1983	1,140,000	6/18/1984	1,140,000
1984	9/30/1985	0.4000	485,602,540	708,895				
1985	9/30/1986	0.3250	618,134,335	253,006				
1986	9/30/1987	0.3250	619,430,280	423,609				
1987	9/30/1988	0.3250	607,217,191	496,943				
1988	9/30/1989	0.3250	613,392,040	284,172				
1989	9/30/1990	0.3250	617,544,250	231,866	9/9/1989	4,665,000	11/6/1989	4,665,000
1990	9/30/1991	0.3450	637,920,940	36,519				
1991	9/30/1992	0.3450	651,975,210	51,133				
1992	9/30/1993	0.3550	674,654,648	204,651	8/29/1992	3,450,000	3/15/1993	3,450,000
1993	9/30/1994	0.3550	704,858,200	623,845				
1994	9/30/1995	0.3500	742,810,365	572,969				
1995	9/30/1996	0.3450	789,761,000	570,295	6/17/1996	7,300,000	6/17/1996	7,300,000
1996	9/30/1997	0.3400	829,035,849	559,522				
				542,462	a)			
1997	9/30/1998	0.3500	847,067,939	766,189	5/3/1997	6,350,000	11/3/1997 GO	2,100,000
1998	9/30/1999	0.3500	889,655,350	913,487			11/3/1997 CO	5,950,000
1999	9/30/2000	0.3500	935,110,266	1,397,500	11/3/1997	5,950,000		
					c)		1/15/1999	4,250,000
2000	9/30/2001	0.3500	998,035,066	952,683	1/11/2001	10,800,000	5/15/2001	3,600,000
2001	9/30/2002	0.3500	1,068,602,660	1,193,565	1/18/1997	6,000,000	5/15/2002	6,000,000
2002	9/30/2003	0.3750	1,116,753,175	672,741	b)		12/15/2002	3,600,000
2003	9/30/2004	0.3703	1,185,429,367	627,827	b)		4/15/2004	3,600,000
2004	9/30/2005	0.3700	1,236,071,214	206,785	5/15/2005	7,700,000		-
2005	9/30/2006	0.3800	1,273,059,582	1,170,715				
2006	9/30/2007	0.3700	1,351,219,282	731,008	d)		5/17/2007	5,300,000
2007	9/30/2008	0.3850	1,391,772,727	809,648				-
2008	9/30/2009	0.3900	1,460,686,450	1,157,136	d)		3/3/2009	2,400,000
2009	9/30/2010	0.3900	1,454,833,720	1,949,813	5/8/2010	7,000,000	7/20/2010	3,000,000
2010	9/30/2011	0.3900	1,437,060,336	684,123		7,360,000	10/18/2011	7,360,000
2011	9/30/2012	0.3900	1,419,681,558	751,310			5/6/2013	4,000,000
2012	9/30/2013	0.3900	1,437,118,606	1,024,693			5/6/2013 CO	2,000,000
2013	9/30/2014	0.3900	1,450,607,167	516,489				
2014*	9/30/2015	0.3850	1,498,269,814	1,529,267				
2015**	9/30/2016	0.3600	1,650,675,371	1,115,000				
				\$ 26,025,665		\$ 74,795,000		\$ 76,795,000
				Total Projects		\$ 102,820,665		

* Estimate

** Adopted Budget

a) Outdoor Pool was built with half cent sales tax money

b) \$10,800,000 in GO bonds were approved by voters in 2001. These were sold in three phases.

c) \$6,325,000 in GO bonds were approved by voters in 1997. These were sold in two phases.

d) \$7,700,000 in GO bonds were approved by voters in 2005. These were sold in two phases.

e) \$7,000,000 in GO bonds were approved by voters in 2010. These were sold in two phases.

GENERAL CAPITAL PROJECTS & BOND ISSUE HISTORY Continued.

7/20/1976 Library, City Hall, Streets (Oak Drive, Willow Drive, Oyster Creek Drive), Drainage, Parks, Water System - GO
8/20/1980 Police Building, Service Center, Streets (Plantation Dr., That Way, Dixie Dr) - GO
4/8/1981 Streets (Yaupon 2 lanes FM 2004 to OCD) - GO
9/28/1982 Drainage, Streets (Huisache), Sanitary Sewer - GO
11/8/1983 Streets (Oak Dr Bridge, Stanford Rd, Post Oak, Post Oak Ct.) - GO
11/6/1989 Refunding - GO; Library & Parking, Streets (Dixie Dr, Oyster Creek Dr) - GO
3/15/1993 Police Station, Plantation Bridge, Streets (Azalea & Center Way) - GO
6/17/1996 Recreation Center - CO (Debt Service provided by half cent sales tax)
11/3/1997 Streets - Cherry, Elm, Winding Way, Canna, Circle Way
11/3/1997 Youth Sports Complex, Civic Center Plaza - CO (Debt Service provided by half cent sales tax)
1/15/1999 Streets - phase 2 of \$6.35 million Authorized - OCD, Laurel, Acacia, Mimosa, Oleander, Walnut, Lotus, Medical Dr.
5/15/2001 Funding the reconstruction of Magnolia (100 block to Acacia), central Yaupon, (SH332 to OCD).
Also funded is the humane facility and a two bay expansion to Fire Station #2.
5/15/2002 Golf Course construction
12/15/2002 Fire / EMS Building
4/15/2004 Streets - Oak Drive, South Yaupon, Dixie Drive, South Magnolia, and Brazos Oaks
5/17/2007 Brazos Oaks Subdivision: Streets drainage; Jasmine, Oak Dr., & Winding Way street & drainage. Renovations of old fire station into a Court Facility, Emergency Dispatch & Emergency Operation Center.
5/8/2010 Drainage, Ditch lining, Structure crossing (Oak Dr & S. Yaupon), Aterial streets drought repair.
10/18/2011 Refunding - GO Bond Series 2001 (Humane Facility, 2 bays on Fire Station 2, Magnolia & Central Yaupon reconstruction.
Refunding - GO Bond Series 2002 [Fire/EMS facility] (3/15/13 call date).
Refunding - GO Bond Series 2002 & 2003 [Golf Course] (3/15/13 call date).
5/6/2013 \$4M GO for streets remainder of magnolia, Laurel, Chinaberry, Gardenia, and Camellia, various courts
\$2M CO South Parking Place

****BRAZORIA COUNTY CLASS A - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2005	79,046	\$ 8,270,507,790	\$ 642,174,140	\$ 8,912,681,930	\$ 492,677,484
2006	82,263	\$ 9,232,795,790	\$ 611,210,790	\$ 9,844,006,580	\$ 574,367,860
2007	84,399	\$ 10,168,218,701	\$ 850,659,412	\$ 11,018,878,113	\$ 583,676,962
2008	86,608	\$ 11,229,716,724	\$ 302,173,693	\$ 11,531,890,417	\$ 491,545,699
2009	87,932	\$ 10,926,556,311	\$ 755,995,018	\$ 11,682,551,329	\$ 315,255,480
2010	88,979	\$ 11,597,214,600	\$ 182,453,464	\$ 11,779,668,064	\$ 196,623,525
2011	90,267	\$ 11,742,877,210	\$ 138,848,451	\$ 11,881,725,661	\$ 188,139,710
2012	91,329	\$ 11,869,862,227	\$ 275,226,839	\$ 12,145,089,066	\$ 171,886,371
2013	92,488	\$ 12,126,891,336	\$ 214,434,692	\$ 12,341,326,028	\$ 184,735,066
2014	93,911	\$ 12,763,755,887	\$ 446,851,977	\$ 13,210,607,864	\$ 202,455,398

*This number is included in "Total Market Value". Brazoria County Grants 20% general homestead exemption

****CITY OF LAKE JACKSON CLASS A - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2005	8,135	\$ 969,890,970	\$ 55,233,910	\$ 1,025,124,880	\$ 11,345,801
2006	8,197	\$ 1,020,557,040	\$ 32,023,020	\$ 1,052,580,060	\$ 10,667,662
2007	8,256	\$ 1,047,335,160	\$ 60,799,370	\$ 1,108,134,530	\$ 10,601,770
2008	8,302	\$ 1,124,490,976	\$ 15,975,860	\$ 1,140,466,836	\$ 11,931,080
2009	8,330	\$ 1,105,776,006	\$ 45,368,017	\$ 1,151,144,023	\$ 4,918,400
2010	8,338	\$ 1,137,272,935	\$ 9,788,380	\$ 1,147,061,315	\$ 2,814,380
2011	8,356	\$ 1,129,367,436	\$ 8,345,630	\$ 1,137,713,066	\$ 3,076,620
2012	8,364	\$ 1,140,947,779	\$ 20,833,160	\$ 1,161,780,939	\$ 2,309,480
2013	8,391	\$ 1,162,209,888	\$ 13,715,928	\$ 1,175,925,816	\$ 4,110,090
2014	8,382	\$ 1,193,308,714	\$ 27,537,180	\$ 1,220,845,894	\$ 2,575,130

*This number is included in "Total Market Value". City of Lake Jackson grants no general homestead exemption

****CITY OF ANGLETON CLASS A1 - SINGLE FAMILY RESIDENTIAL VALUES**

YEAR	# OF PARCELS	CLASS A MARKET VALUE CERTIFIED	CLASS A MARKET VALUE (ARB REVIEW)	TOTAL CLASS A MARKET VALUE	*NEW CLASS A MARKET VALUE
2005	5,209	\$ 385,639,610	\$ 31,963,330	\$ 417,602,940	\$ 5,719,290
2006	5,238	\$ 418,843,620	\$ 35,270,870	\$ 454,114,490	\$ 6,031,890
2007	5,255	\$ 450,648,069	\$ 41,562,380	\$ 492,210,449	\$ 7,446,050
2008	5,299	\$ 492,505,869	\$ 4,511,750	\$ 497,017,619	\$ 6,701,630
2009	5,337	\$ 489,288,507	\$ 17,418,919	\$ 506,707,426	\$ 5,759,610
2010	5,363	\$ 492,528,737	\$ 6,513,911	\$ 499,042,648	\$ 2,434,310
2011	5,384	\$ 490,332,427	\$ 4,232,500	\$ 494,564,927	\$ 3,416,610
2012	5,396	\$ 498,497,273	\$ 7,181,480	\$ 505,678,753	\$ 3,493,460
2013	5,407	\$ 502,823,134	\$ 8,144,990	\$ 510,968,124	\$ 2,902,960
2014	5,412	\$ 528,527,978	\$ 14,761,706	\$ 543,289,684	\$ 2,884,260

*This number is included in "Total Market Value". City of Angleton grants no general homestead exemption

**All values are as of the original certification date for each individual tax year. Values have not been adjusted for changes since July of their respective tax year.

2011 Industrial District Agreement

The following represents the basis for the 2011 Industrial District Agreement between BASF, Dow and the Brock interests and the Cities of Clute, Freeport and Lake Jackson. Final contracts will be prepared in accordance with the following:

- Length of contract – 15 years
- Floor payment - \$9,000,000
- Payment in years one & two - \$9,000,000 each year
- Distribution among the Cities:

Initial year:

Clute	\$1,400,000
Freeport	\$3,500,000
Lake Jackson	\$4,100,000

- Growth factor will be the higher of the CPI-U or value based formula (Industrial District value x\$.55/ \$100 on assessed value @ 50% or rate of 27.5 cents/\$100)
- Ceiling – payments will rise or fall based on the CPI-U or value-based formula but in no case would fall below the \$9,000,000 floor, except as described herein- Payments also cannot exceed a CAP of (Industrial District value x\$.55/\$100 on assessed value @ 80% or rate of 44 cents/\$100).
- In no case would Industry ever pay more than would be due if the Industrial District was annexed (including abated properties) using the Industrial District “tax rate” (\$.55/\$100)
- Natural disaster or terrorist attack – in the event of a natural disaster (ie a hurricane) or other weather related incident or terrorist attack in which industry suffers major physical damage that results in values (including abated values) being negatively affected by 50% or more the following shall apply:
 - The first year after a natural disaster (ie, hurricane) or other weather related incident or terrorist attack affecting the plant the payment to the Cities will drop to the floor amount (\$9 million).
 - The second and third years may drop below the \$9 million floor and will be based on value of plant, including abated properties, (those properties granted an abatement by Brazoria County) x\$.55/\$100 assessed value @ 80%-(rate of 44 cents/\$100)
 - In the fourth year the contract the payment amount will return to the pre-disaster payment unless it would exceed the CAP. In that event the payment would be based on the CAP or the \$9,000,000 floor payment, whichever is greater. From the fifth year point the payment will resume based on the greater of the CPI-U or the value based formula.

Industrial Districts Along the Texas Gulf Coast

Rank	City	Contract Rate	Tax Rate	Effective Tax Rate	New Construction	Comments
1	Port Neches	75%	0.69950	52.46%	75%	10 Year Contract
2	Beaumont	80%	0.64000	51.20%	3 years @ 0%, Steps in	3 years @ 80%, 4 years @ 75%
3	Pasadena	90%	0.56200	50.59%	0%,20%, 45%, 55%, 65%	Increase/decrease is split with Industry
4	Orange	67%	0.74500	50.00%	0% for 2 years	5 Year contract - 10% Ceiling & Floor
5	Baytown	62%	0.78703	48.80%	0% for 2 years	Different start dates for each company.
6	Houston	73.4%	0.64500	47.34%	40%, 45%, 50%	15 Year Contract 100% on Land
7	Deer Park	63%	0.72000	45.36%	25%,35%,45%,55%	2006 Base Value for New Construction
8	La Porte	62%	0.71000	44.02%	30%	2007 Base Value for New Construction
9	Nederland	75%	0.57800	43.35%	0% - 5 years, 37.5%, 56.25%	Personal Property @ 20%
10	Texas City	100%	0.42500	42.50%	100%	Annexed by City
11	Corpus Christi	60%	0.58500	35.10%	6%-60%	10 Year Contract - Land 100% - 3% minimum increase - 6% cap
12	Freeport	49%	0.70827	34.71%	0%	Rate Escalates from 40% to 55% over 10 years
13	Lake Jackson, Clute	50%	0.55000	27.50%	0%	15 year contract.Floor of \$9m, escalates based on CPI-U
14	Bridge City	42%	0.47775	20.07%	0% for 2 years	Add Sales Tax Adjustment to Tax Rate
15	Port Arthur	75%	0.77500	Flat Fee	-	Use Flat Fee Contracts
16	Liverpool	NA	0.23685	Flat Fee	0%	Plants split \$350,000 annually

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Industrial Districts Along the Texas Gulf Coast

Rank	City	Total Value	Total Levy	Percentage	Major Players
1	Port Neches	454,793,500	\$ 2,385,960.00	0.525%	Huntsman, Mobil, Motiva, Air Liquide
2	Orange	957,364,212	\$ 4,993,323.00	0.522%	DuPont, Bayer, Chevron
3	Pasadena	2,952,527,965	\$ 15,213,131.00	0.515%	Hoechst Celanese, Phillips, Montel
4	Beaumont	2,506,554,609	\$ 12,474,171.00	0.498%	Exxon \ Mobil, Goodyear, Du Pont
5	Baytown	5,439,741,259	\$ 24,556,958.87	0.451%	Exxon, Bayer, Chevron - Exxon updated for 2002
6	Deer Park	3,172,917,528	\$ 14,068,346.96	0.443%	Shell, Rohm & Haas, Calpine
7	La Porte	2,957,450,657	\$ 12,631,487.57	0.427%	Equistar (Olfeins JV), Total Petro., Innovene
8	Port Arthur	3,500,000,000	\$ 14,100,000.00	0.403%	Motiva, Huntsman, Fina, Clark
9	Nederland	238,898,842	\$ 940,849.00	0.394%	Air Liquide, Sun, Unocal
10	Houston	3,683,858,290	\$ 14,000,000.00	0.380%	Lyondell, Shell, Champions Paper
11	Freeport	347,692,230	\$ 1,206,667.07	0.347%	Shintech, Schenectady, DSM
12	Lake Jackson, Clute	2,888,875,477	\$9,000,000	0.312%	Dow, BASF
13	Bridge City	29,453,613	\$ 79,000.00	0.268%	Firestone
14	Corpus Christi	2,442,301,092	\$ 6,104,418.00	0.250%	Koch, Citgo, Coastal, Valero
15	Liverpool	595,230,130	\$ 350,000.00	0.059%	Innovene, Equistar, Solutia

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PAY PLAN



LAKE JACKSON

City of Enchantment

City of Enchantment



Employee Classification/Compensation

The City contracted with Gallagher Benefits Services to assist with its Compensation Study in 2015. Staff proposed a two-year implementation schedule. The Proposed FY 16-17 Pay Plan will fully implement all recommendations of the Gallagher Benefits Services study.

The City studies the market to provide a competitive compensation plan that accomplishes the following goals:

- Encourage excellent service by tying salary increases to job performance rather than tenure;
- Reward employees for their job performance and accomplishment of goals;
- Provide a competitive compensation package that takes into consideration the City's fiscal resources.
- Provide consistent administration of pay policies among all City departments.

Surveyed cities are based on a population of 20,000 to 75,000 across the state and supplemented with private sector data when appropriate.

Compensation Plan

The Compensation Plan is divided into two distinct segments; market adjustments and merit increases.

Market Adjustments

Market adjustments are effective October 1 and are capped at 10% maximum for FY 2016-17. Adjustments to each range are based on the median of Actual Market Salaries for benchmarked positions which form the basis of establishing the midpoint for each range.

Merit Increases

Performance evaluations for employees are completed once a year for all employees and are distributed throughout the first part of the year for each classification group, regardless of the anniversary date of an employee's employment. Merit increases are awarded during this time frame. There is no set time interval employees can expect to reach the top salary of their range. A merit increase of 2% has been adopted for the FY 2016-17 budget.

Non-Exempt Pay Plan: FY 2016-17

Grade	Mkt	Position	Minimum		Midpoint		Maximum	
100-N-40	2%	Laborer I / Groundskeeper I	12.00	24,960	14.40	29,952	16.80	34,944
110-N-40	2%	Laborer II / Groundskeeper II	13.00	27,040	15.60	32,448	18.20	37,856
	2%	Custodian						
	2%	Meter Reader						
	2%	Cashier						
	2%	Recreation Leader						
	2%	Recreation Aide						
	2%	Asst. Aquatics Coordinator						
120-N-40	2%	Accounting Clerk	14.05	29,224	16.90	35,152	19.70	40,976
	2%	Customer Service Rep						
	2%	Deputy Court Clerk						
	2%	Light Equipment Operator						
	2%	Refuse Driver						
	2%	Humane Officer						
	2%	Finance Clerk						
	2%	Personnel Clerk						
130-N-40	2%	Secretary	15.05	31,304	18.10	37,648	21.10	43,888
	2%	Service Writer						
	2%	Mechanic I						
	2%	Welder						

Non-Exempt Pay Plan: FY 2016-17

Grade	Mkt	Position	Minimum		Midpoint		Maximum	
140-N-40	2%	Communications Specialist	16.20	33,696	19.45	40,456	22.70	47,216
150-N-40	2%	Personnel Generalist	17.35	36,088	20.85	43,368	24.30	50,544
	2%	Buyer						
	2%	Mechanic II						
	2%	Paint & Body Tech						
	2%	Communications Leader						
	2%	Lab Tech						
	2%	Operator						
	2%	Crew Leader						
	2%	Lead Humane Officer						
160-N-40	2%	Traffic Technician	19.40	40,352	23.30	48,464	27.20	56,576
	2%	Lead Mechanic						
	2%	Health Inspector						
	2%	Building Inspector						
	2%	Code Enforcement Officer						
	2%	Engineering Assistant						
	2%	Apartment Inspector						
170-N-40	2%	Plans Examiner/Bldg Insp	20.30	42,224	24.40	50,752	28.45	59,176
	2%	Engineering Technician						
	2%	Deputy City Secretary						

Exempt Pay Plan: FY 2016-17

Grade	Mkt	Position	Minimum			Midpoint		Maximum	
600-E-50		Open	19.60	40,768	24.50	50,860	29.40	61,152	
620-E-50	3%	Accountant	20.10	41,808	25.15	52,312	29.85	62,088	
	2%	Recreation Coordinator							
640-E-50	2%	Customer Service Super	22.10	45,968	27.65	57,512	33.15	68,952	
	8%Δ	Volunteer Coordinator							
	8%Δ	Municipal Court Clerk							
	2%	Foreman							
	3%	Systems Analyst							
660-E-50	2%	Parks Superintendent	23.55	48,984	29.45	61,256	35.35	73,528	
	2%	Civic Center Manager							
	2%	Accounting Manager							
	2%	Asst. Utility Superintendent							
	2%	Assistant Fire Marshal							
	2%	Fleet Supervisor							
680-E-50	2%	Asst to City Manager	27.00	56,160	33.75	70,200	40.50	84,240	
700-E-50		Open	27.95	58,136	34.95	72,696	41.95	87,256	
720-E-60	3%	Building Official	28.95	60,216	37.65	78,312	46.35	96,408	
	2%	Assistant Parks & Rec Dir							
	3%	PW Superintendent							
	3%	Utilities Superintendent							

Exempt Pay Plan: FY 2016-17

Grade	Mkt	Position	Minimum		Midpoint		Maximum	
740-E-60	3%	Police Lieutenant	32.40	67,392	42.15	87,672	51.85	107,848
	2%	City Secretary						
	8%Δ	Assistant City Engineer						
	3%	Fire Marshal						
	2%	MIS Manager						
760-E-60	3%	Assistant Police Chief	38.75	80,600	50.40	104,832	62.00	128,960
	8%Δ	Personnel Director						
	5%	Parks & Recreation Director						
780-E-60		OPEN	40.70	84,656	52.95	110,136	65.15	135,512
800-E-60	3%	Finance Director	42.70	88,816	55.55	115,544	68.35	142,168
	2%	City Engineer						
	2%	Public Works Director						
820-E-60	5%	Police Chief	45.15	93,912	58.70	122,096	72.25	150,280
840-E-60	2%	Assistant City Manager	47.10	97,968	61.25	127,400	75.40	156,832

Sworn Personnel Pay Plan: FY 2016-17

Grade	Mkt	Position	Minimum		Midpoint		Maximum	
510-SP-30	8%Δ	Motorcycle Officer Detective	24.00	50,544	27.60	57,408	31.20	64,896
520-SP-30	2%	Community Relations Officer	27.00	56,160	31.05	64,584	35.10	73,008
530-SP-30	4%	Detective Sergeant	30.50	63,440	35.10	73,008	39.65	82,472
500-SP-30	2%	Patrol Officer I	21.10	44,710	N/A	N/A	N/A	N/A
510-SP-30	8%Δ	Patrol Officer II	24.00	50,856	27.60	58,484	31.20	66,112
520-SP-30	5%	Corporal	27.00	57,213	31.05	65,794	35.10	74,376
530-SP-30	4%	Patrol Sergeant	30.50	64,629	35.10	74,376	39.65	84,018

Council Appointed Employees: FY 2016-17

Grade	Position	Minimum	Midpoint	Maximum	Notes:
CA-60	2% Alt Municipal Court Judge – PT	\$ 13,104	\$ 17,035	\$ 20,966	Current salary adopted August 2015: \$16,556, approximately 35% of Municipal Court Judge salary. Contract employee, no city benefits provided.
CA-60	2% Municipal Court Judge – PT	\$ 37,440	\$ 48,672	\$ 59,904	Current salary adopted August 2015: \$47,840. Contract employee, no city benefits provided, salary compared to full-time positions. DOH: 03/01/1977 – 39 Years
CA-60	2% City Attorney	\$ 109,200	\$ 141,960	\$ 174,720	Current salary adopted August 2015: \$119,475. \$500 monthly car allowance. DOH: 09/05/2006 – 9 Years
CA-60	2% City Manager	\$ 137,696	\$ 179,088	\$ 220,376	Current salary adopted August 2015: \$177,694. \$650 monthly car allowance. DOH: 01/02/1980 – 36 Years

Regular Part-Time & Seasonal: FY 2016-17

Grade	Position		Minimum	Maximum
400	4	Child Care Attendant	\$ 10.00	\$ 11.00
910		Lifeguard Laborer Clerk	\$10.00	\$ 10.00
920		WSI Swim Instructor	\$ 11.00	\$ 11.00
940		Recreation Instructor	\$ 8.00	\$ 20.00
950	12	Crossing Guard	\$ 15.00	\$ 15.00
960		Head Lifeguard	\$ 11.00	\$ 11.00

AUTHORIZED POSITIONS							PART-TIME	
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17			
	FULL-TIME	FULL-TIME	FULL-TIME	FULL-TIME	FULL-TIME			
Administration	10.50	10.50	10.50	11.50	12.50		0.10	
Finance	10.00	10.00	10.00	10.00	10.00		0.15	
Municipal Court	4.00	4.00	4.00	4.00	4.00		1.00	
Legal	1.00	1.00	1.00	1.00	1.00		0.00	
Police	60.00	60.00	60.00	60.00	62.00		2.78	
Fire	1.00	1.00	1.00	2.00	2.00		0.00	
Humane	3.00	3.00	3.00	3.00	3.00		0.00	
Engineering	4.00	4.00	4.00	4.00	4.00		0.34	
Street	6.83	6.83	6.83	6.83	6.83		0.00	
Drainage	14.83	14.83	14.83	14.83	14.83		0.70	
Code Enforcement	7.50	7.50	7.50	7.50	7.50		0.00	
Parks	13.50	13.50	13.50	13.50	13.50		0.58	
Recreation	13.50	13.50	13.50	13.50	14.50		19.11	
Garage	9.00	9.00	9.00	9.00	9.00		0.00	
Library	0.50	0.50	0.50	0.50	0.50		0.00	
Civic Center	5.00	5.00	5.00	5.00	5.00		0.00	
TOTAL GENERAL FUND	164.16	164.16	164.16	166.16	170.16		24.18	
Utility Administration	6.00	6.00	6.00	6.00	8.00		0.00	
Water	11.50	11.50	11.50	12.00	12.00		0.00	
Wastewater	20.00	20.00	20.00	20.50	20.50		0.00	
Sanitation	25.34	25.34	25.34	25.34	25.34		0.00	
TOTAL UTILITY FUND	62.84	62.84	62.84	63.84	65.84		0.00	
TOTAL ALL FUNDS COMBINED	227.00	227.00	227.00	230.00	236.00		24.18	

Certification Pay 2016-17

	Monthly	Annual	Last Increase
Master Peace Officer	\$180	\$ 2,160	10/2015
Advanced Peace Officer			
Master Telecommunicator	120	1,440	10/2015
Water License A	90	1,080	10/2015
Wastewater License A			
Advanced Telecommunicator			
Certified Municipal Court Clerk (Level III)			
Intermediate Peace Officer	60	720	10/2015
Fire Inspector Certification			
Water License B	45	540	10/2015
Wastewater License B			
CNG Tank Inspector			
Intermediate Telecommunicator	40	480	10/2015
Certified Level II (Municipal Court)			
Water License C	20	240	10/2015
Wastewater License C			
Herbicide & Pesticide License			
Laboratory Analyst			
ASE / Vehicle Safety / UST Facility Operator – Max 2 Licenses			

Evaluation Schedule

2016-17						
	Employee Input Forms Turned-In	Evaluations to Director	Evaluations to Personnel	Evaluation Returned to Supervisor	Evaluation Interviews Completed & Returned to Personnel	Adjustment Appears on Paycheck
SERVICE / MAINTENANCE						
OFFICE / CLERICAL	Aug 26, 2016 Friday	Sep 26, 2016 Monday	Oct 3, 2016 Monday	Oct 10, 2016 Monday	Nov 1, 2016 Tuesday	Nov 4, 2016 Friday
TECHNICAL						
SWORN PERSONNEL	Sep 26, 2016 Monday	Oct 24, 2016 Monday	Oct 31, 2016 Monday	Nov 7, 2016 Monday	Nov 29, 2016 Tuesday	Dec 2, 2016 Friday
PROFESSIONAL						
MGMT / SUPERVISION	Oct 24, 2016 Monday	Nov 21, 2016 Monday	Nov 28, 2016 Monday	Dec 5, 2016 Monday	Dec 27, 2016 Tuesday	Dec 30, 2016 Friday
DIRECTORS	Dec 5, 2016 Monday				Feb. 7, 2017 Tuesday	Feb. 10, 2017 Friday

BUDGET GLOSSARY



LAKE JACKSON

City of Enchantment

City of Enchantment



BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been included in the document.

380 AGREEMENTS – Economic Development Agreements in accordance with Chapter 380 of the Texas Local Government Code. The terms vary between agreements. They may involve refunding Sales Tax, Property Tax or both to a developer.

ABATEMENT – A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance or fund balance.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADMINISTRATIVE FEES – Administrative Services charges are allocated to all Enterprise Fund activities (e.g., water/sewer and sanitation) for indirect management and administrative support given by general fund departments.

AD VALOREM TAXES – (Current) All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30th.

AD VALOREM TAXES – (Delinquent) All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES – (Penalty and Interest) A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month of portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. If a person exercises the split-payment option, as provided by the Property Tax Code, and fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12%) percent of the amount of the unpaid tax. A delinquent tax incurs at the rate of one (1%) percent for each month or portion of a month the tax remains unpaid.

ALCOHOL BEVERAGE TAX – A tax at the rate of 6.7% percent is imposed on the gross receipts of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee. Only a portion of this is remitted to the City from the State.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE – The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

ARBITRAGE – With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

ASSESSED VALUATION – A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Brazoria County Appraisal District on January 1st of each year.)

BISD – Brazosport Independent School District. All school age children living in the City limits of Lake Jackson attend school in this District.

BALANCED BUDGET – A fund's budget is considered balanced when estimated expenditures equal prospective revenues. The City's financial policy is to present the General Operating Fund and the Utility Operating Fund as balanced.

B.O.D – Biochemical Oxygen Demand.

B.W.A – Brazosport Water Authority. A regional water supplier. The City has a contract to pay for 2 million gallons a day.

BOND – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed or whether it has been adopted by the City Council.

BUDGET ADJUSTMENTS – A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Lake Jackson's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

BUDGET CALENDAR – The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET MESSAGE – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

BUDGET GLOSSARY

CDBG – Community Development Block Grant

CAPITAL IMPROVEMENT PLAN – A plan for capital expenditure to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

CASH BASIS - A basis of accounting under which transactions are recognized only when cash changes hands.

CASH MANAGEMENT – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATE OF OBLIGATION – A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for the construction of public works or payment of contractual obligations for professional services. These certificates do not require voter approval.

CONTINGENCY – Funds set aside in a reserve account for major expenditures or for emergencies.

DEBT SERVICE FUND – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Also called a Sinking Fund.

DEPRECIATION – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

ENTERPRISE FUND – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; golf courses; airports; parking garages; and transit systems.

ENCUMBRANCES – Commitments related to unperformed (executory) contracts for goods or services.

EXPENDITURE – This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

EXPENSES – Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FISCAL YEAR – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Lake Jackson has specified October 1 to September 30 as its fiscal year.

FIXED ASSETS – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE TAX – This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

FUNCTION – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

FUND BALANCE – Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

GENERAL FUND – The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS – Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS) – Establishes standards against which the quality of audits are performed and judged.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – Establishes accounting financial reporting standards for state and local government.

GOVERNMENTAL FUNDS – Government funds account for expendable resources based on the purposes for which the resources may or must be used. There are four fund types and there may be numerous individual funds within each fund type. The four government fund types are: General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

BUDGET GLOSSARY

GRANTS – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

HALF CENT OPTIONAL SALES TAX – Voters approved adding this additional ½ cent to the sales tax on May 6, 1995. As specified on the ballot, the use of this revenue is limited to payment of the costs of land, building, equipment, facilities, improvements and maintenance and operation costs for public park purposes, recreational facilities to be used for sports and entertainment, and for infrastructure improvements for development of new or expanded business enterprises. The ½ cent (0.50%) of sales tax revenue and expenditures are accounted for in the Economic Development Fund.

HOTEL/MOTEL TAX – Pursuant to a State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% is collected by the state). Revenue received from this resource is disbursed as follows: fourteen (14%) percent to the Fine Arts Council, twenty-nine (29%) percent for tourism, twenty one (21%) percent to the Museum of Natural Science, twenty-one (21%) percent to the Lake Jackson Historical Museum (Lake Jackson Historical Association), and fourteen (14%) to the Festival of Lights. The remaining is appropriated annually as designated by Council through the budget process.

INFRASTRUCTURE – Fixed assets that are immovable and have value only to the governmental unit. Common examples of infrastructure include roads, sidewalks, bridges and streetlights.

INTERFUND TRANSFERS – Amounts transferred from one fund to another.

INVESTMENTS – Securities and real estate held to ensure safety, provide necessary liquidity and optimize yield for the City's operating cash. The term does not include fixed assets used in governmental operations.

LAKE JACKSON DEVELOPMENT CORPORATION – The City's 4B Economic Development Corporation. The LJDC provides financing services entirely to the City. The LJDC is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations.

LEVEL DEBT PAYMENTS – A method of retiring debt that requires the issuer to make the same annual debt service payment each year. The structure of the repayment schedule is such that principal payments increase and the interest payment decline each year. Level debt payments result in higher interest payments overall, compared to level principal payments.

LEVEL PRINCIPAL PAYMENTS – A method of retiring debt service payments that requires the issuer to make larger debt service payments in the earlier years of the term. The structure of the repayment schedule is such that principal payments are the same, and the interest payments decline each year. Level principal payments result in lower interest payments overall, compared to level debt payments.

LEVY – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MAJOR FUND – A Governmental or Enterprise fund that meets both of the following criteria: a.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type (that is, total governmental or total enterprise funds), and b.) Total assets, liabilities, revenues, or expenditures/expenses (excluding extraordinary items) of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined. Any other government or enterprise fund may be reported as a major fund if the government’s officials believe that fund is particularly important to the financial statement users. The general fund is always a major fund (GASB 34).

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them.

OPERATING EXPENSES – Expenses which are directly related to the fund’s primary service activities.

OPERATING REVENUES – Revenues which are directly related to the fund’s primary service activities.

OPERATING TRANSFERS – All interfund transfers other than residual equity transfers.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PERFORMANCE MEASURES – Specific quantitative and qualitative measures of work performed as an objective of the department.

PROGRAM DESCRIPTION – Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

PROGRAM GOALS – Program goals describe the purpose or benefit the department plans to provide to the community and/or organizations it serves. Goals identify the end result the department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

PROPERTY TAX – Property taxes are levied on both real and personal property according to the property’s valuation and the tax rate.

BUDGET GLOSSARY

PROPRIETARY FUND – Proprietary funds follow accounting practices similar to those found in private business. Both attempt to be self supporting. The two types of proprietary funds are enterprise funds and internal service funds

REFUNDING BONDS – Bonds issued to retire bonds already outstanding.

RESERVE – An account to use to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUE BONDS – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

REVENUES – The term designates an increase to a fund's assets. An item of income.

RISK MANAGEMENT – All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

ROLLBACK RATE – If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

SALES TAX – A general "sales tax" is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness. The current sales tax rate for the City is 8.25% (1.5% rebated to the City from the State, .5% to the County, and the balance is retained by the State).

T.C.E.Q – Texas Commission on Environmental Quality.

T.S.S. – Total Suspended Solids.

TAX RATE – The amount of tax stated in terms of a unit of the tax base; for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TXDOT – Texas Department of Transportation

WORKING CAPITAL – The amount current assets exceed current liabilities. Current assets can or will be converted to cash within 90 days and current liabilities will be paid within 90 days.

WORKLOAD MEASURES – Workload measures reflect major activities of the department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.